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ABSTRACT

This publication is a statistical report that presents a variety of school district cost data for the purpose of giving the California Legislature information to use in adjusting the state foundation program for public school support. Following a brief section that summarizes the major trends identified in the study, separate sections focus in turn on trends in school district costs, current school district expenditures and revenue limits, school taxes, general costs changes and the adequacy of school district expenditures, public school enrollment trends, and actual and modified assessed valuations for school districts. Each section consists of a brief introduction followed by a series of data tables and graphs. (JG)

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Current Trends in Costs for School Districts

A Report to the California Legislature as Required
by Education Code Section 17301(e)

CALIFORNIA STATE DEPARTMENT OF EDUCATION
Wilson Riles, Superintendent of Public Instruction
Sacramento, 1977

EA 009 466

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Contents

		Page
Summary of the Report		1
Section I	Trends in School District Costs	4
Section II	Current Expense of Education and Revenue Limits	7
	Expenditures	7
	Revenue Limits	13
Section III	Taxation of Property for Benefit of Schools	22
Section IV	Adequacy of Expenditures and General Cost Changes	35
Section V	Trends in Public School Enrollments	39
Section IV	Actual and Modified Assessed Valuations	44

Legislation Requiring This Report

[Portion of Education Code Section 17301(e)]

The Superintendent of Public Instruction shall prepare a report for the Legislature, to be submitted by December 1, 1976, which shall show the most current trends in costs for school districts, equalization of school district expenditures per average daily attendance, equalizations of property taxation for schools, adequacy levels in expenditures per average daily attendance, school enrollment, assessed valuations, assessed valuation per average daily attendance, and general cost changes in the state for the purpose of giving the Legislature information that the Legislature may use to enact new provisions about increases or decreases in the foundation programs for public schools support.

Summary of the Report

I. Trends in Costs for School Districts

1. In all elementary school, high school, and unified ~~school~~ districts, indices of current expense for education outdistanced increases in the consumer price index between 1967-68 and 1975-76. (See Table I-1.)

2. In all cases but four, the percentage increases of the current expenditure indices exceeded the percentage changes in the consumer price index. (See Table I-1.)

3. Between 1967-68 and 1975-76, the high school district index of current expense percentage change most closely approximated the changes in the consumer price index. (See Table I-1.)

II. Current Expense of Education and Revenue Limits

1. In 1973-74, 1974-75, and 1975-76, total average daily attendance (a.d.a.) changes in kindergarten through grade twelve ranged between -0.4 and +1.1 percent; current expense per unit of a.d.a. changes ranged between +8.3 percent and +11.1 percent. (See page 7.)

2. Unified school districts showed more consistent patterns in changes related to current expenses per unit of a.d.a. than did high school or elementary school districts. In unified school districts, the increase in the median current expense per unit of a.d.a. equaled about 10 percent per year between 1972-73 and 1975-76. The upper range of current expense per unit of a.d.a. remained fairly stable during these periods, and the lower range increased steadily. (See tables II-3, II-4, II-5.)

3. Revenue limits evidenced different patterns of changes than did current expense trends. Revenue limit medians showed a consistent pattern for all three types of districts. The first year of operation under Senate Bill 90 (1973-74) provided for significant increases in revenue limits; however, increases were limited in 1974-75. In 1975-76 additional legislation (Senate Bill 220) permitted larger increases to occur. (See pages 13, 14.)

4. The upper ranges of revenue limits reflected a more stable level than did expenditure ranges. The lower ranges, however, were consistently moving up and reducing the differences between the low and high ranges. The greatest disparities of revenue limits (and current expense figures) occurred in elementary school districts. (See tables II-7, II-8, II-9.)

5. In projections of revenue limits under existing law, the lower revenue limits close quickly to approximate foundation program amounts between 1976-77 and 1980-81. The upper revenue limits, however, do not equally move towards the foundation program levels. (See tables II-10, II-11, II-12.)

III. Property Taxation for Schools

1. Median total school district rates in 1973-74 were reduced to levels approximately those of 1970-71, apparently a result of the enactment of Senate Bill 90. Since 1973-74, however, these tax rates have continued to increase. (See page 23.)

2. Applying the median tax rates for 1971-72 through 1975-76 to the total assessed valuations for these years indicates that Senate Bill 90 only temporarily reduced the number of dollars collected locally from property tax assessments. (See page 23.)

3. The ranges between the lowest and highest tax rates were reduced in 1973-74, were increased in 1974-75, and were mixed in 1975-76. (See tables III-6, III-7, III-8.)

4. A greater number of districts increased tax rates. However, revenue limit increases approved by voters were not the major cause of the increased rates. The percentage of successful revenue limit elections actually decreased. The reasons for increasing tax rates were many and were due primarily to provisions of Senate Bill 90 and subsequent legislation. (See tables III-9, III-10, III-11.)

5. Projections of tax rates through 1980-81 indicate that almost no changes are expected in the pattern of distribution of tax rates under existing law. (See tables III-12, III-13.)

IV. Adequacy Levels in Expenditures and General Cost Changes

1. California consumer price indices are projected to continue upward in 1976-77 and 1977-78 but at lower percentage rates than in the previous three years. (See page 36.)

2. This report does not recommend a single quality level of support for education but offers alternative levels of support developed by a State Board of Education School Support Committee. Alternative ranges of support levels have been compared with foundation program amounts and median current expense of education amounts as a test of validity. (See pages 36, 37, 38.)

V. Trends in School Enrollment

1. From fall, 1971, through fall, 1975, regular enrollments in kindergarten through grade twelve decreased an average of 34,571 students per year. The greatest loss occurred in kindergarten through grade eight (-46,974), and a moderate increase occurred in grades nine through twelve (+12,403). (See page 39.)

2. In subsequent years enrollments in the lower elementary grades will affect enrollments in grades nine through twelve. In addition, enrollments at the elementary level will continue to decline through 1980. The lowest enrollments are expected in 1981 (3,916,800 pupils). (See page 40.)

3. The decreases in enrollments are due primarily to a decline in births and secondarily to diminishing migration to California. (See page 41.)

4. An analysis of percentage changes in enrollments over a five-year period as classes move upward each year showed certain consistencies:

   a. Regular increases occurred in grade one enrollments in comparison with kindergarten classes of the year before.

   b. Consistent losses in enrollments occurred between grades one and two, and increases in enrollments occurred in grades seven and nine, probably because of movements into and out of private schools in the intervening years.

   c. The dropout rate was reflected in losses in enrollments between grades ten and eleven and between grades eleven and twelve. (See pages 41, 42, 43.)

5. Special education classes, compulsory continuation education classes, and classes for adults experienced significant growth during the past five years in contrast with declines in regular enrollments. (See page 41.)

VI. Assessed Valuations and Assessed Valuations per Unit of A.D.A.

1. In the five-year period between 1971-72 and 1975-76, the assessed valuations in all California school districts rose 40.2 percent. In a period of stable or declining enrollments, modified assessed valuations per unit of a.d.a. increased. The largest change occurred in high school districts, where median assessed valuations per unit of a.d.a. went from $42,615 in 1971-72 to $56,063 in 1975-76. The spread between the lowest and highest ranges also increased, most notably in elementary school districts. (See pages 45, 48, 49, 50.)

2. The distribution of students (a.d.a.) by modified assessed valuation increments was quite different from the distribution of districts of the high school and elementary school levels. In elementary school districts, 83.5 percent of the a.d.a. was below the median of the number of districts in 1973-74. (See tables VI-5, VI-6, VI-7.)

Section I
Trends in School District Costs

School districts normally do not amass large reserves. In fact, many districts have, in the last few years, been using reserves for operations. Expenditures do provide, therefore, a means of assessing the costs of education. Expenditures may be more closely defined to limit comparisons to a "current expense of education" per unit of average daily attendance that most nearly reflects the costs of continued annual operations of school districts. This definition includes costs for salaries, employee benefits, books, supplies and equipment replacement, and other operating expenses. Excluded are costs for sites, buildings, additional equipment and books, debt service, community services, and transfer of funds. Because current expense excludes many one-time costs and expenditures that are specially funded, it can be expected to follow a trend of some independent indicator of prices, such as the consumer price index for California.

The consumer price index currently uses the year 1967 as a base of 100. Increases in subsequent years reflect prices for selected goods and services beyond the base year. The increases are a percentage of the increase over the base year plus 100. Thus, by subtracting 100 from any index subsequent to 1967, the percentage increase over the base can be read directly.

Fiscal year 1967-68 had a consumer price index of 102.2. Because school district expenditures occur on a fiscal year basis, the fiscal year must be used for comparative purposes. So that school expenditure indices can be made equal to this base, the current expense of education per unit of a.d.a. for each type of district for the 1967-68 fiscal year has been set at 102.2. Calculations for subsequent years then make indices of current expenses comparable to the consumer price index. As changes in indices are affected by the level of each index in relation to its base, however, it is more meaningful to consider as well the percentage changes in the indices on an annual basis. This consideration has been made for the consumer price index and for comparable indices for elementary school, high school, and unified school districts in Table I-1.

In all cases (elementary school, high school, and unified school districts), the current expense indices have outdistanced the consumer price index between 1967-68 and 1975-76. In all cases but four, the percentage changes in the education expenditure indices have exceeded the consumer price index percentage changes. The four exceptions are the high school district and unified school district percentage increases for 1974-75 and 1975-76.

As to the total changes between the base year (1967-68) and the last year shown on Table I-1, the high school district percentage increase most closely approximated the change in the consumer price index (84.2 percent for high school districts versus 60 percent in the consumer price index).

The plotting of the four indices in Table I-1 produces the slope of the increases over the base year (1967-68) and the relative magnitudes of the changes seen in Figure I-1.

TABLE I-1

Consumer Price Index and Current Expense of Education Indices per Unit of Average Daily Attendance

Year	Consumer Price Index (1967=100.0)	Percent Increase	Elementary		High School		Unified	
			Current Expense Index (100.0=$524.66)	Percent Increase	Current Expense Index (100.0=$749.79)	Percent Increase	Current Expense Index (100.0=$617.97)	Percent Increase
1967-68	102.2	-	102.2	-	102.2	-	102.2	-
1968-69	106.5	4.2	116.5	14.0	111.6	9.2	114.5	12.0
1969-70	112.1	5.3	128.1	10.0	119.7	7.3	124.0	8.3
1970-71	117.2	4.5	139.7	11.6	129.8	8.4	134.4	8.4
1971-72	121.1	3.3	151.0	8.1	139.1	7.2	146.8	9.2
1972-73	126.1	4.1	165.2	9.4	148.7	6.9	158.5	8.0
1973-74	136.0	7.9	187.8	13.7	160.9	8.2	177.0	11.7
1974-75	151.7	11.5	210.9	12.0	175.8	9.3	196.4	11.0
1975-76	163.5	7.8	233.4	10.7	188.3	7.1	211.6	7.7
Total Index Percent Increase, 1967-68 to 1975-76		60.0		128.4		84.2		107.0

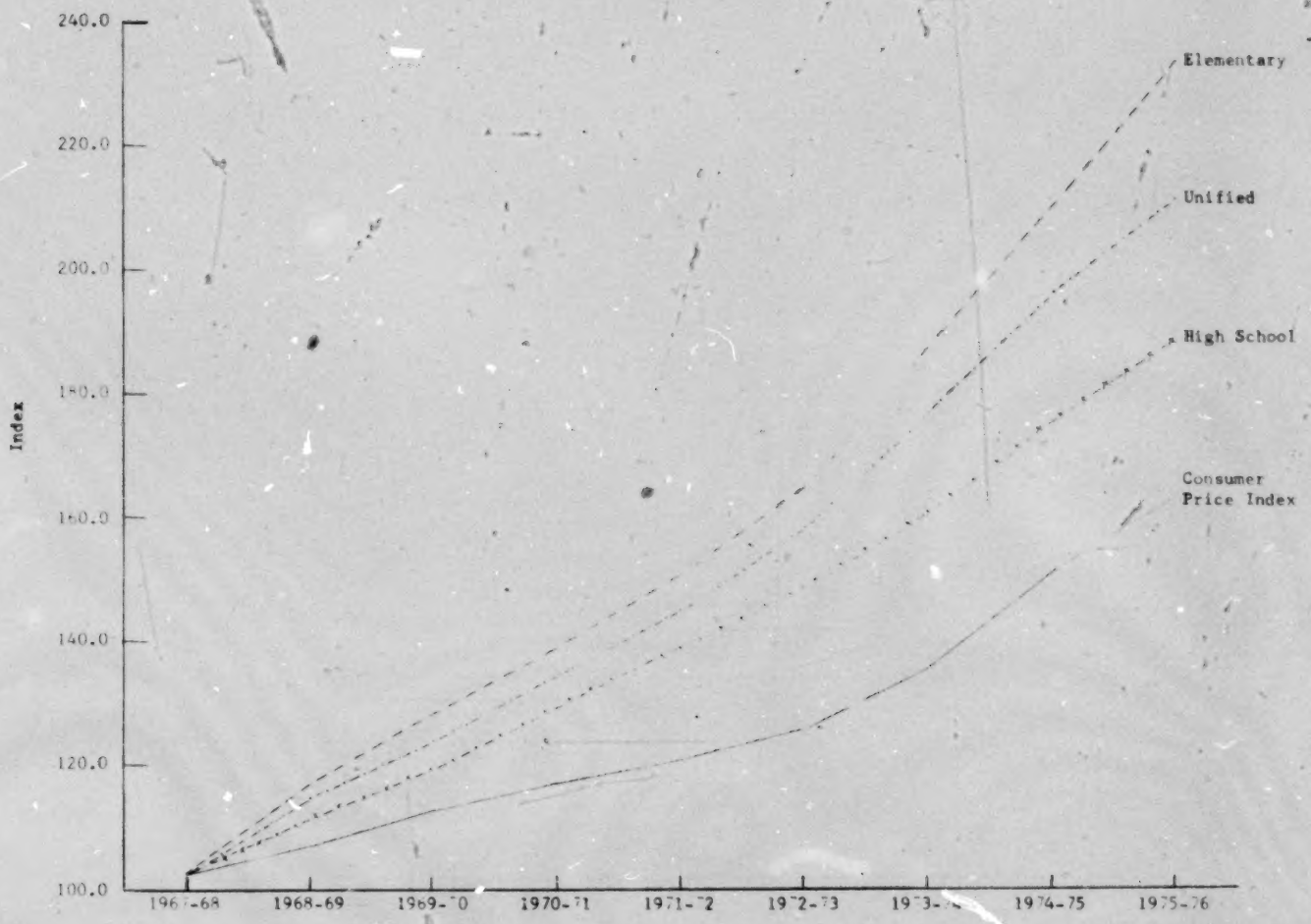

Fig. I-1. Current expense of education indices in comparison with the consumer price index.

Section II
Current Expense of Education and Revenue Limits

Senate Bill 90 (Chapter 1406, Statutes of 1972) and Assembly Bill 1267 (Chapter 208, Statutes of 1973) established the concept of revenue limits for school districts. They also contained mechanisms designed to begin in 1973-74 to increase the flow of revenues to school districts with low wealth and high property tax rates and to retard the flow of revenues to school districts with high wealth and low property tax rates. The legislation did not, however, contain guarantees to equalize per pupil expenditures among districts, nor did equalization occur to a great degree through 1975-76.

Per pupil expenditures represent school district general fund expenditures of federal, state, and local revenues. Federal revenues and state revenues for categorical aid are not used in the calculations determining the revenue limits of districts, but such revenues are reflected in per pupil expenditure data. For example, in 1974-75 federal revenue of approximately $400 million flowed to school districts, was spent, and is represented in per pupil expenditures. The $84 million provided by Senate Bill 90 for use in programs for educationally disadvantaged pupils flowed to school districts as categorical aid, was spent, and is reflected in per pupil expenditures. Thus, the expenditure control inherent in revenue limits extends only to a portion of the per pupil expenditures. It is meaningful, therefore, to examine both expenditures and revenue limits.

Expenditures

In 1973-74 California's total average daily attendance in kindergarten through grade twelve decreased 0.4 percent from the prior year (from 4,629,135 to 4,612,621), and the amount of current expense increased 11.3 percent (from $4,488,870,271 to $4,997,354,364). As a result an increase of 11.7 percent occurred in the current expense per unit of a.d.a. (from $970 to $1,083). In 1974-75 both the average daily attendance and current expense of education increased. A.d.a. increased 1.1 percent from the prior year, and current expense per unit of a.d.a. increased 11.1 percent (from $1,083 to $1,204) for all districts. In 1975-76 the total a.d.a. in kindergarten through grade twelve increased another 0.7 percent, and current expense per unit of a.d.a. increased 8.3 percent (from $1,204 to $1,303). If, however, increases in enrollments in special education classes and classes for adults are excluded from the total a.d.a., the average a.d.a. in kindergarten through grade twelve would show a decrease for 1974-75 and 1975-76 (see Table V-1 on page 39).

Table II-1 shows a historical view of expenditures per unit of a.d.a. for elementary school districts, high school districts, and unified school districts.

An analysis of the ranges and median values for four years helps to demonstrate the degree to which the current expense per unit of a.d.a. has been equalized during the first years of the new school finance program. (See Table II-2.) A more detailed array of current expense for the most recent four-year period appears in tables II-3, II-4, and II-5.

TABLE II-1

California Public School General Fund Expenditures per Unit of Average Daily Attendance

Fiscal year	Unified school districts		Elementary school districts		High school districts	
	Current expense	Total expenditures	Current expense	Total expenditures	Current expense	Total expenditures
1955-56	$332.34	$353.09	$262.13	$292.18	$417.36	$461.20
1956-57	357.29	375.80	290.42	309.96	444.25	486.72
1957-58	381.07	400.39	315.61	336.62	475.80	523.78
1958-59	395.61	411.58	326.28	344.41	490.46	528.66
1959-60	422.82	440.73	341.31	360.70	519.40	560.24
1960-61	435.20	453.05	359.35	376.44	538.91	573.59
1961-62	451.19	466.82	367.61	385.04	552.80	593.00
1962-63	461.50	476.28	378.90	394.34	570.58	607.11
1963-64	479.87	497.90	393.64	414.40	585.57	630.92
1964-65	507.23	537.74	419.93	447.39	627.63	680.45
1965-66	541.64	573.33	456.75	482.56	671.44	722.03
1966-67	585.60	615.11	498.24	524.27	717.60	762.62
1967-68	631.57	660.83	536.20	563.99	766.29	808.75
1968-69	707.61	738.42	611.43	640.37	836.59	880.03
1969-70	766.47	796.71	671.86	700.59	897.61	944.72
1970-71	830.34	867.65	733.03	762.63	973.45	1,024.63
1971-72	907.09	950.09	792.11	822.06	1,043.17	1,092.60
1972-73	979.41	1,022.61	866.61	898.36	1,115.25	1,170.23
1973-74	1,093.84	1,145.10	985.48	1,024.21	1,206.51	1,270.90
1974-75	1,213.88	1,266.80	1,106.66	1,146.99	1,318.01	1,377.84
1975-76	1,307.56	1,358.82	1,224.37	1,268.42	1,412.09	1,466.82

NOTES: "Current expense of education" includes expenditures of classes 1000 to 5000, inclusive, in the *California School Accounting Manual* (less Food Services, Community Services, and Facility Acquisition) beginning with the 1974-75 school year.

"Total expenditures" includes expenditures of classes 1000 to 6000, inclusive, in the *California School Accounting Manual*, beginning with 1974-75.

The most consistent patterns are reflected in the data for unified school districts. The percentage increases in the medians are fairly stable at near 10 percent. The upper range of the current expense per unit of a.d.a. is not increasing greatly, but the lower extreme is advancing steadily. The ratio between the ranges is steadily declining as these districts move slightly closer to equalized expenditures.

Elementary districts are less consistent. The medians have increased from 11 percent to 15 percent in four years. Although the low ranges have steadily increased, the upper ranges have both increased and decreased. The ratios between the high and low ranges have correspondingly varied; these districts are not moving uniformly toward equalization of expenditures per unit of a.d.a. The ranges between the lowest and highest spending districts are also greater than they are in either the unified or high school districts.

High school districts fall somewhere between unified and elementary school districts in a movement towards equalized expenditures. The medians are steadily increasing at 9 percent. The upper range of expenditures is fluctuating, and the lower range is increasing consistently. As a result, variations of the ratio similar to that experienced in elementary school districts have occurred but with far smaller absolute changes.

TABLE II-2

Current Expense of Education per Unit of A.D.A.
General Fund

Unified Districts

Year	Median	Percent Increase	Range	Ratio (High ÷ Low Range)	Ratio Change
1972-73	$ 958		$ 726 - $2,638	3.634	
1973-74	1,070	11.7	840 - 2,941	3.501	-0.133
1974-75	1,192	11.4	944 - 2,831	2.999	-0.502
1975-76	1,300	9.1	1,030 - 2,874	2.790	-0.209

Elementary Districts

Year	Median	Percent Increase	Range	Ratio (High ÷ Low Range)	Ratio Change
1972-73	$ 833		$ 440 - $3,722	8.459	
1973-74	959	15.1	535 - 3,631	6.787	-1.672
1974-75	1,084	13.0	602 - 5,175	8.596	+1.809
1975-76	1,206	11.3	728 - 4,918	6.755	-1.841

High School Districts

Year	Median	Percent Increase	Range	Ratio (High ÷ Low Range)	Ratio Change
1972-73	$1,1[illegible]		$ 868 - $2,106	2.426	
1973-74	1,250	8.9	945 - 2,093	2.215	-0.211
1974-75	1,363	9.0	1,005 - 2,629	2.616	+0.401
1975-76	1,484	8.9	1,125 - 2,486	2.210	-0.406

9

TABLE II-3

Distribution of Current Expense per Unit of Average Daily Attendance
in Unified School Districts, 1972-73 Through 1975-76

Total Current Expense per unit of A.d.a.	1972-73		1973-74		1974-75		1975-76	
	Districts with this expense	A.d.a. for identified districts	Districts with this expense	A.d.a. for identified districts	Districts with this expense	A.d.a. for identified districts	Districts with this expense	A.d.a. for identified districts
$ 1,750 and above	5	16,861	10	104,056	19	114,121	31	131,612
1,700 - 1,749	1	228	1	6,578	2	3,130	3	1,014
1,650 - 1,699	1	14,670	1	847	2	3,003	2	853
1,600 - 1,649	1	75,892	3	3,084	2	613	6	11,541
1,550 - 1,599	4	8,540	2	316	8	95,890	8	119,833
1,500 - 1,549	2	4,373	4	9,205	7	12,571	8	54,191
1,450 - 1,499	1	850	5	32,132	5	13,507	12	112,523
1,400 - 1,449	3	8,186	5	61,063	8	60,863	12	56,457
1,350 - 1,399	3	3,724	7	8,204	16	168,809	23	183,371
1,300 - 1,349	4	1,991	8	20,288	11	65,474	22	329,723
1,250 - 1,299	3	28,809	16	139,454	22	177,962	29	964,895
1,200 - 1,249	7	90,708	10	77,116	20	795,829	37	340,086
1,150 - 1,199	14	104,128	19	171,503	29	435,226	32	473,421
1,100 - 1,149	11	21,975	19	133,501	38	396,470	22	282,008
1,050 - 1,099	23	220,982	26	904,213	31	444,829	5	68,635
1,000 - 1,049	18	138,379	31	421,222	22	217,184	2	13,270
950 - 999	25	1,012,790	43	557,635	9	106,130	0	0
900 - 949	29	256,966	20	233,524	2	11,169	0	0
850 - 899	30	441,495	19	156,937	0	0	0	0
800 - 849	34	349,439	2	17,[illegible]5	0	0	0	0
750 - 799	23	217,544	0	0	0	0	0	0
749 and below	2	16,098	0	0	0	0	0	0
Total	244	3,034,628	251	3,058,193	253	3,122,780	254	3,143,433
	Median $ 958 Q1 $ 853 Q3 $1,098 Range $ 726-$2,638		Median $1,070 Q1 $ 975 Q3 $1,246 Range $ 840-$2,941		Median $1,192 Q1 $1,099 Q3 $1,368 Range $ 944-$2,831		Median $1,300 Q1 $1,200 Q3 $1,482 Range $1,030-$2,874	

TABLE II-4

Distribution of Current Expense per Unit of Average Daily Attendance
in Elementary School Districts, 1972-73 Through 1975-76

Total Current Expense per Unit of A.d.a.	1972-73		1973-74		1974-75		1975-76	
	Districts with this expense	A.d.a. for identified districts	Districts with this expense	A.d.a. for identified districts	Districts with this expense	A.d.a. for identified districts	Districts with this expense	A.d.a. for identified districts
$ 1,600 and over	39	2,372	49	3,933	86	27,002	105	42,448
1,550 - 1,599	4	261	3	170	9	4,649	17	14,043
1,500 - 1,549	6	800	5	1,602	12	8,516	16	14,600
1,450 - 1,499	5	686	11	3,244	12	2,931	19	6,686
1,400 - 1,449	8	3,413	14	21,103	17	14,505	25	27,932
1,350 - 1,399	7	781	9	10,127	25	38,199	30	63,381
1,300 - 1,349	8	8,952	15	9,148	18	10,016	39	59,925
1,250 - 1,299	14	11,763	20	15,198	21	49,005	41	79,925
1,200 - 1,249	18	21,561	19	32,300	31	46,877	56	147,848
1,150 - 1,199	16	10,962	29	51,318	41	88,341	74	162,988
1,100 - 1,149	21	34,015	32	41,326	49	114,802	73	195,439
1,050 - 1,099	25	14,716	33	51,047	55	151,052	44	57,628
1,000 - 1,049	26	54,591	44	121,791	73	168,321	55	59,065
950 - 999	34	38,469	73	163,619	61	137,237	35	21,618
900 - 949	34	80,598	61	198,011	55	45,592	24	16,983
850 - 899	61	187,630	67	137,958	50	45,239	9	4,840
800 - 849	79	209,686	65	69,928	30	8,796	6	1,976
750 - 799	73	201,660	51	43,313	19	8,324	4	701
700 - 749	67	77,011	39	22,644	4	1,537	4	302
650 - 699	74	54,082	29	9,325	5	1,112	0	0
600 - 649	49	27,395	12	2,268	4	293	0	0
599 and below	38	10,515	7	652	0	0	0	0
Total	706	1,051,910	687	1,010,025	677	981,346	676	978,328
	Median $ 833 Q1 $ 712 Q3 $1,039 Range $ 440-$3,722		Median $ 959 Q1 $ 826 Q3 $1,154 Range $ 535-$3,631		Median $1,084 Q1 $ 952 Q3 $1,327 Range $ 602-$5,175		Median $1,206 Q1 $1,088 Q3 $1,403 Range $ 728-$4,918	

TABLE II-5

Distribution of Current Expense per Unit of Average Daily Attendance
in High School Districts, 1972-73 Through 1975-76

Total Current Expense per Unit of A.d.a.	1972-73		1973-74		1974-75		1975-76	
	Districts with this expense	A.d.a. for identified districts	Districts with this expense	A.d.a. for identified districts	Districts with this expense	A.d.a. for identified districts	Districts with this expense	A.d.a. for identified districts
$ 1,900 and over	1	821	4	1,400	8	3,353	13	7,245
1,850 - 1,899	2	368	0	0	0	0	3	13,717
1,800 - 1,849	2	437	1	979	5	19,504	4	22,890
1,750 - 1,799	1	231	1	237	2	1,303	3	701
1,700 - 1,749	0	0	4	18,929	4	16,488	2	3,266
1,650 - 1,699	1	11,749	4	13,714	3	2,709	6	26,876
1,600 - 1,649	1	5,908	2	1,264	4	1,312	7	11,861
1,550 - 1,599	5	15,130	3	1,449	3	8,085	7	13,[illegible]3
1,500 - 1,549	3	1,451	0	0	8	8,429	9	36,959
1,450 - 1,499	1	702	3	1,691	4	3,176	11	47,068
1,400 - 1,449	0	0	6	23,961	10	83,144	8	47,579
1,350 - 1,399	2	2,470	4	6,339	8	35,481	13	56,775
1,300 - 1,349	8	12,102	9	19,988	18	87,127	13	121,901
1,250 - 1,299	6	17,142	16	88,890	8	54,943	8	99,732
1,200 - 1,249	10	33,749	13	42,195	10	72,414	6	50,824
1,150 - 1,199	15	75,411	16	97,006	9	81,370	0	0
1,100 - 1,149	11	65,555	13	71,408	7	53,902	1	16,428
1,050 - 1,099	14	80,100	11	104,491	2	20,084	0	0
1,000 - 1,049	18	87,131	2	7,829	1	6,765	0	0
950 - 999	8	54,822	1	16,018	0	0	0	0
900 - 949	6	35,988	1	26,615	0	0	0	0
899 and below	2	41,345	0	0	0	0	0	0
Total	117	542,612	114	544,403	114	559,589	114*	577,505
	Median $1,148 Q1 $1,037 Q3 $1,281 Range $ 868-$2,106		Median $1,250 Q1 $1,151 Q3 $1,394 Range $ 945-$2,093		Median $1,363 Q1 $1,248 Q3 $1,558 Range $1,005-$2,629		Median $1,484 Q1 $1,348 Q3 $1,665 Range $1,125-$2,486	

*Yosemite Union High contracts with other districts to educate its students and is not reflected in this total.

Revenue Limits

As indicated in the beginning of Section II, Senate Bill 90 and Assembly Bill 1267 were designed to equalize the flow of certain revenues rather than to equalize school district expenditures. The preceding discussion indicated that trends in expenditures were not moving uniformly toward greater equalization in the three types of school districts.

A review of revenue limits shows a somewhat different pattern. Data on revenue base limits per a.d.a. are summarized for analysis in Table II-6. Tables II-7, II-8, and II-9 contain information on revenue limits similar to that provided for current expense detailed in tables II-3, II-4, and II-5.

TABLE II-6

Revenue Base Limits per Unit of Average Daily Attendance

Unified Districts

Year	Median	Percent Increase	Range	Ratio (High ÷ Low Range)	Ratio Change
1972-73	$ 830		$ 575 - $2,754	4.790	
1973-74	918	10.6	703 - 2,790	3.969	-0.821
1974-75	962	4.8	718 - 2,793	3.890	-0.079
1975-76	1,051	9.3	923 - 2,820	3.055	-0.835

Elementary Districts

Year	Median	Percent Increase	Range	Ratio (High ÷ Low Range)	Ratio Change
1972-73	$ 720		$ 401 - $7,725	19.264	
1973-74	824	14.4	476 - 7,749	16.279	-2.985
1974-75	846	2.7	511 - 7,737	15.141	-1.138
1975-76	930	9.9	615 - 7,743	12.590	-2.551

High School Districts

Year	Median	Percent Increase	Range	Ratio (High ÷ Low Range)	Ratio Change
1972-73	$1,077		$ 698 - $2,428	3.479	
1973-74	1,157	7.4	847 - 2,495	2.946	-0.533
1974-75	1,193	3.1	860 - 2,481	2.885	-0.061
1975-76	1,286	7.8	1,051 - 2,547	2.423	-0.462

Revenue limit medians show a consistent pattern for all three types of school districts. The first year of operation under Senate Bill 90 (1973-74) provided for significant increases over the calculated base year 1972-73. The operation of Senate Bill 90 and Assembly Bill 1267 in 1974-75, without additional financial relief, significantly constrained any increases in revenue limits. In 1975-76, however, Senate Bill 220 (Chapter 277, Statutes of 1975) permitted a larger increase in revenue limits and is reflected by the higher percentage increases in the medians.

The upper ranges of the revenue limits reflect a more stable level than do the upper ranges of expenditures. The lower ranges, however, are moving up and are thus consistently reducing the ratios of the highest to lowest revenue limits. The narrowing of the ranges is one goal of the legislation that is being effected, however slowly.

The greatest disparities in revenue limits (and of current expense figures) occur in elementary school districts. The most significant cause is one district in the state that consistently shows the highest ranges. However, even if this district were removed from the array, the high range would remain about $5,400 and result in ratios of 9 to 13 for the districts -- still very high in proportion to unified and elementary school districts.

Using data made available in October, 1976, the Department of Education has projected revenue limits through 1980-81. The projections incorporate provisions of Senate Bill 90 and other legislation and the governing features of later legislation, Senate Bill 1641 (Chapter 323, Statutes of 1976). Tables II-10, II-11, and II-12 portray these distributions. The foundation program amounts, as they will exist under the current laws, have been shown for each year; and their location has been plotted on the distribution.

Several conclusions seem evident from the projections. In all three types of districts, the lower revenue limits close quickly to approximate the foundation program amounts. There is far less movement at the extremely high revenue limits toward the foundation program levels. At the elementary level the number of districts and students in the highest range shown ($3,000 -- $10,000) will increase during the five-year period.

An example of the movement toward the foundation program levels can be seen in the unified school districts (Table II-10). In 1976-77, 31.1 percent of the a.d.a. occurs in the range containing the foundation program. In 1977-78 an increase to 42.8 percent will occur; in 1978-79, to 73.1 percent; and in 1979-80, to 78.0 percent. In 1980-81 a drop to 25.5 percent will occur. However, the next largest base revenue limit increment contains over 55 percent of the a.d.a.; that is,approximately half the school districts will move ahead of the foundation program. Similar changes will occur in elementary school and high school districts. Figure II-1 summarizes the percentage distribution of revenue limit a.d.a. for the first and last projected years in unified school districts.

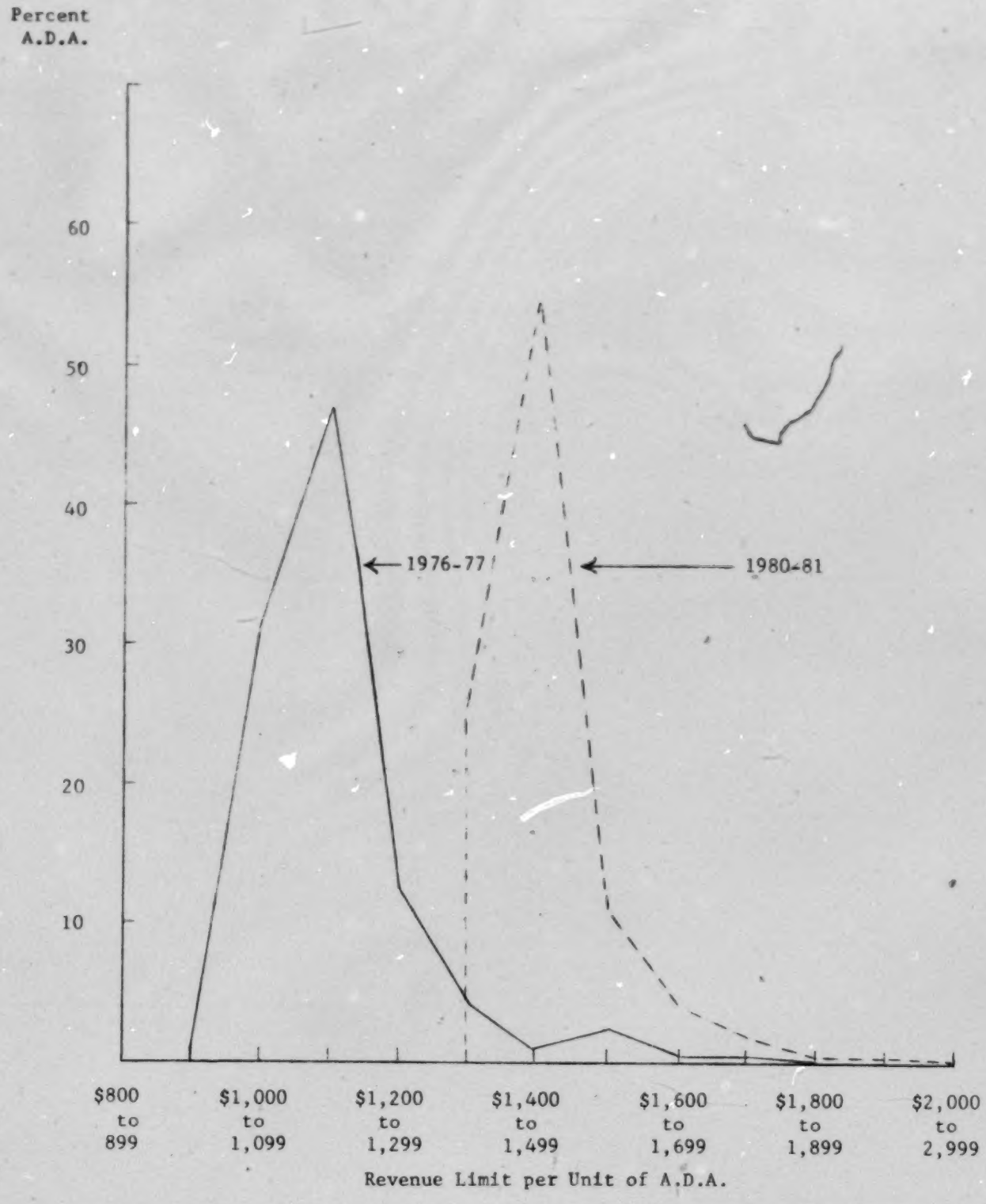

Fig. II-1. Revenue limit distribution in unified school districts, 1976-77 and 1980-81.

TABLE II-7

Unified School District Revenue Bases and Limits, 1972-73 Through 1975-76
by Foundation Program A.D.A.

Revenue Base/Limit Per A.D.A.	Number of Districts				1975-76 Foundation Program A.D.A.
	1972-73	1973-74	1974-75	1975-76	
$1,580 and above*	8	11	14	17	42,085
1,540 - 1,579	1	3	1	1	1,950
1,500 - 1,539	4	0	1	3	5,681
1,460 - 1,499	0	1	2	5	79,994
1,420 - 1,459	0	3	4	3	1,886
1,380 - 1,419	3	3	2	0	0
1,340 - 1,379	4	0	1	4	20,926
1,300 - 1,339	1	1	4	4	4,464
1,260 - 1,299	1	7	3	15	106,357
1,220 - 1,259	4	5	7	10	69,363
1,180 - 1,219	2	6	13	14	196,333
1,140 - 1,179	5	10	8	13	68,071
1,100 - 1,139	10	12	14	14	106,147
1,060 - 1,099	7	12	11	19	142,637
1,020 - 1,059	12	9	14	28	952,374
980 - 1,019	11	12	18	97	1,248,367 (1975-76 Foundation Program Range[a])
940 - 979	8	17	21	5	41,288
900 - 939	12	20	40	2	24,327
860 - 899	15	38	42	0	0
820 - 859	20	40	19	0	0
780 - 819	25	25	12	0	0
740 - 779	29	10	1	0	0
739 and below	64	1	1	0	0
TOTAL	246*	246*	253	254	3,112,250

[a] F.P. = Approx. $ 990

* Five newly organized districts not included.

Revenue Base/Limit
Medians, Quartiles, and Ranges

	1972-73	1973-74	1974-75	1975-76
Median	$ 830	$ 918	$ 962	$1,051
Q^1	739	846	889	1,001
Q^3	1,022	1,102	1,131	1,215
Range	$575 - $2,754	$703 - $2,790	$718 - $2,793	$923 - $2,820

TABLE II-8

Elementary District Revenue Bases and Limits, 1972-73 Through 1975-76
by Foundation Program A.D.A.

Revenue Base/Limit Per A.D.A.	Number of Districts				1975-76 Foundation Program A.D.A.
	1972-73	1973-74	1974-75	1975-76	
$1,505 and above*	58	78	69	77	13,100
1,465 - 1,504	8	5	7	11	5,476
1,425 - 1,464	7	5	7	6	7,468
1,385 - 1,424	3	8	8	10	4,280
1,345 - 1,384	8	6	6	6	1,578
1,305 - 1,344	8	5	7	9	4,080
1,265 - 1,304	5	12	9	14	10,549
1,225 - 1,264	7	5	9	15	28,676
1,185 - 1,224	9	18	13	16	9,389
1,145 - 1,184	8	11	15	25	13,622
1,105 - 1,144	14	14	14	24	46,039
1,065 - 1,104	12	12	18	20	11,998
1,025 - 1,064	15	18	13	24	17,590
985 - 1,024	7	17	23	30	78,227
945 - 984	18	22	24	33	158,035
905 - 944	17	35	30	153	469,497 (1975-76 Foundation Program Range[a])
865 - 904	19	30	37	121	103,166
825 - 864	27	42	64	23	14,774
785 - 824	24	66	103	25	10,704
745 - 784	38	98	66	22	6,539
705 - 744	51	52	59	8	1,797
665 - 704	64	53	24	3	1,094
664 and below	262	77	55	1	2,150
TOTAL	689	689	680	676*	1,019,838

[a] F.P. = $909

* One district lapsed after July 1, 1975.

Revenue Base/Limit
Medians, Quartiles, and Ranges

	1972-73	1973-74	1974-75	1975-76
Median	$720	$ 824	$ 846	$ 930
Q^1	-	738	764	899
Q^3	978	1,088	1,092	1,178
Range	$401 - $7,725	$476 - $7,749	$511 - $7,737	$615 - $7,743

TABLE II-9

High School District Revenue Bases and Limits, 1972-73 Through 1975-76
by Foundation Program A.D.A.

Revenue Base/Limit Per A.D.A.	Number of Districts				1975-76 Foundation Program A.D.A.
	1972-73	1973-74	1974-75	1975-76	
$1,735 and above*	6	7	9	10	17,363
1,695 - 1,734	0	1	0	4	19,490
1,655 - 1,694	0	1	0	1	436
1,615 - 1,654	1	3	3	1	792
1,575 - 1,614	2	2	1	1	3,833
1,535 - 1,574	4	0	0	2	580
1,495 - 1,534	1	0	2	3	6,782
1,455 - 1,494	0	3	2	2	1,030
1,415 - 1,454	2	2	1	4	11,154
1,375 - 1,414	1	1	2	6	13,376
1,335 - 1,374	2	5	6	11	30,005
1,295 - 1,334	0	5	3	10	79,090
1,255 - 1,294	5	5	10	14	54,310
1,215 - 1,254	4	6	11	10	65,393
1,175 - 1,214	4	11	10	10	63,711
1,135 - 1,174	10	11	12	10	36,622
1,095 - 1,134	10	10	9	10	58,100
1,055 - 1,094	11	10	10	5	38,677 (1975-76 Foundation Program Range[a])
1,015 - 1,054	11	8	12	1	20,066
975 - 1,014	5	9	8	0	0
935 - 974	6	11	0	0	0
895 934	13	1	0	0	0
894 and below	16	2	2	0	0
TOTAL	114	114	115	115	520,810

[a] F.P. = $1,094

Revenue Base/Limit
Medians, Quartiles, and Ranges

	1972-73	1973-74	1974-75	1975-76
Median	$1,077	$1,157	$1,193	$1,286
Q^1	934	1,043	1,082	1,180
Q^3	1,210	1,307	1,325	1,404
Range	$698 - $2,428	$847 - 2,495	$860 - $2,481	$1,051 - $2,547

TABLE II-10

Projected Revenue Limits in Unified School Districts Under Senate Bill 1641*

Base Revenue Limit	1976-77				1977-78				1978-79				1979-80				1980-81			
	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent
0 - 699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
700 - 799	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
800 - 899	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
900 - 999	2	.8	14,387	.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 - 1,099	62	24.5	970,142	31.1	1	.4	6,267	.2	-	-	-	-	-	-	-	-	-	-	-	-
1,100 - 1,199	91	36.0	1,455,525	46.7	106	41.9	1,318,030	42.8	-	-	-	-	-	-	-	-	-	-	-	-
1,200 - 1,299	36	14.2	386,289	12.4	58	22.9	1,161,643	37.7	128	50.6	2,226,750	73.1	-	-	-	-	-	-	-	-
1,300 - 1,399	28	11.1	138,841	4.5	31	12.3	337,812	11.0	48	19.0	386,658	12.7	148	58.5	2,345,597	78.0	42	16.6	764,325	25.5
1,400 - 1,499	7	2.8	32,319	1.0	25	9.9	122,276	4.0	36	14.2	283,661	9.3	37	14.6	378,231	12.6	118	46.6	1,648,867	55.1
1,500 - 1,599	10	4.0	75,858	2.4	7	2.8	23,430	.8	12	4.7	33,628	1.1	31	12.3	146,063	4.9	35	13.8	337,006	11.3
1,600 - 1,699	4	1.6	17,538	.6	8	3.2	72,503	2.4	9	3.6	70,978	2.3	10	4.0	29,495	1.0	26	10.3	134,989	4.5
1,700 - 1,799	7	2.8	15,450	.5	8	3.2	16,740	.5	5	2.0	16,922	.6	8	3.2	68,808	2.3	9	3.6	63,405	2.1
1,800 - 1,899	1	.4	319	-	4	1.6	13,630	.4	7	2.8	15,959	.5	8	3.2	16,461	.5	5	2.0	18,779	.6
1,900 - 1,999	1	.4	291	-	1	.4	291	-	4	1.6	957	-	4	1.6	14,163	.5	8	3.2	15,783	.5
2,000 - 2,099	1	.4	6,751	.2	-	-	-	-	-	-	-	-	3	1.2	638	-	4	1.6	1,398	-
2,100 - 2,199	1	.4	1,384	-	1	.4	6,722	.2	1	.4	6,853	.2	1	.4	6,622	.2	1	.4	171	-
2,200 - 2,299	-	-	-	-	1	.4	1,358	-	1	.4	1,332	-	-	-	-	-	2	.8	6,497	.2
2,300 - 2,399	-	-	-	-	-	-	-	-	-	-	-	-	1	.4	1,310	-	1	.4	1,304	-
2,400 - 2,499	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,500 - 2,599	1	.4	265	-	1	.4	265	-	1	.4	265	-	-	-	-	-	-	-	-	-
2,600 - 2,699	-	-	-	-	-	-	-	-	-	-	-	-	1	.4	265	-	1	.4	265	-
2,700 - 2,799	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,800 - 2,899	1	.4	631	-	1	.4	631	-	-	-	-	-	-	-	-	-	-	-	-	-
2,900 - 2,999	-	-	-	-	-	-	-	-	1	.4	631	-	1	.4	631	-	1	.4	631	-
3,000 -10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	253		3,115,988		253		3,081,598		253		3,044,394		253		3,008,284		253		2,993,620	
Foundation Program Amount			$1,095				$1,161				$1,234				$1,308				$1,386	

[ ] Range containing Foundation Program Amount

* Based on data available in October, 1976

19

TABLE II-11

Projected Revenue Limits in Elementary School Districts Under Senate Bill 1641*

Base Revenue Limit	1976-77				1977-78				1978-79				1979-80				1980-81			
	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent
0 - 699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
700 - 799	8	1.2	1,682	.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
800 - 899	48	7.1	15,800	1.5	3	.4	626	.1	-	-	-	-	-	-	-	-	-	-	-	-
900 - 999	99	14.6	123,767	12.1	42	6.2	14,006	1.4	1	.1	56	-	-	-	-	-	-	-	-	-
1,000 - 1,099	[257	37.8	683,074	66.8]	[281	41.3	512,460	51.1]	25	3.7	8,021	.8	1	.1	56	-	-	-	-	-
1,100 - 1,199	59	8.7	65,526	6.4	99	14.6	314,019	31.3	[343	50.4	655,203	66.7]	4	.6	1,002	.1	1	.1	56	-
1,200 - 1,299	54	7.9	58,032	5.7	55	8.1	70,366	7.0	71	10.4	174,866	17.8	[383	56.3	755,417	77.8]	-	-	-	-
1,300 - 1,399	37	5.4	42,781	4.2	50	7.4	46,095	4.6	51	7.5	67,198	6.8	67	9.9	108,621	11.2	[402	59.1	820,843	84.2]
1,400 - 1,499	21	3.1	7,079	.7	40	5.9	16,122	1.6	47	6.9	46,018	4.7	47	6.9	53,796	5.5	64	9.4	71,659	7.3
1,500 - 1,599	20	2.9	12,519	1.2	20	2.9	12,930	1.3	35	5.1	7,489	.8	41	6.0	23,238	2.4	46	6.8	48,099	4.9
1,600 - 1,699	18	2.6	6,332	.6	22	3.2	8,889	.9	25	3.7	12,008	1.2	39	5.7	13,244	1.4	36	5.3	10,042	1.0
1,700 - 1,799	9	1.3	1,963	.2	14	2.1	2,784	.3	20	2.9	7,015	.7	24	3.5	8,637	.9	31	4.6	12,523	1.3
1,800 - 1,899	4	.6	475	-	3	.4	485	-	6	.9	673	.1	14	2.1	2,654	.3	28	4.1	6,040	.6
1,900 - 1,999	8	1.2	586	.1	10	1.5	620	.1	10	1.5	820	.1	5	.7	683	.1	10	1.5	1,956	.2
2,000 - 2,099	5	.7	56	-	3	.4	35	-	5	.7	325	-	10	1.5	637	.1	11	1.6	1,015	.1
2,100 - 2,199	4	.6	506	-	3	.4	351	-	1	.1	15	-	4	.6	82	-	5	.7	160	-
2,200 - 2,299	6	.9	789	.1	6	.9	324	-	7	1.0	655	.1	4	.6	507	.1	2	.3	43	-
2,300 - 2,399	2	.3	243	-	6	.9	895	.1	8	1.2	868	.1	6	.9	743	.1	8	1.2	674	.1
2,400 - 2,499	5	.7	457	-	6	.9	399	-	2	.3	322	-	3	.4	258	-	5	.7	840	.1
2,500 - 2,599	-	-	-	-	1	.1	79	-	4	.6	176	-	8	1.2	489	.1	6	.9	402	-
2,600 - 2,699	3	.4	61	-	1	.1	45	-	3	.4	66	-	2	.3	53	-	2	.3	94	-
2,700 - 2,799	4	.6	71	-	1	.1	47	-	1	.1	6	-	2	.3	21	-	4	.6	77	-
2,800 - 2,899	1	.1	24	-	1	.1	24	-	1	.1	47	-	1	.1	47	-	1	.1	47	-
2,900 - 2,999	1	.1	87	-	2	.3	96	-	2	.3	111	-	1	.1	24	-	3	.4	45	-
3,000 -10,000	7	1.0	328	-	11	1.6	359	-	12	1.8	368	-	14	2.1	461	-	15	2.2	469	-
Totals	680		1,022,238		680		1,002,236		680		982,326		680		920,670		680		975,084	
Foundation Program Amount			$1,012				$1,078				$1,148				$1,222				$1,300	

[ ] Range containing Foundation Program Amount

* Based on data available in October, 1976

TABLE II-12

Projected Revenue Limits in High School Districts Under Senate Bill 1641*

Base Revenue Limit	1976-77				1977-78				1978-79				1979-80				1980-81			
	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent
0 - 699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
700 - 799	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
800 - 899	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
900 - 999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 - 1,099	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,100 - 1,199	[8	7.0	66,752	12.6]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,200 - 1,299	29	25.2	128,894	24.2	[15	13.0	117,883	21.8]	1	.9	22,553	4.2	-	-	-	-	-	-	-	-
1,300 - 1,399	31	27.0	198,583	37.3	31	27.0	174,910	32.4	[22	19.1	132,552	24.4]	1	.9	22,469	4.2	-	-	-	-
1,400 - 1,499	21	18.3	77,729	14.6	32	27.8	162,062	30.0	34	29.6	181,140	33.4	[30	26.1	159,024	29.7]	[7	6.1	59,815	11.4]
1,500 - 1,599	8	7.0	17,956	3.4	15	13.0	35,989	6.7	25	21.7	138,464	25.5	36	31.3	219,801	41.0	33	28.7	219,059	41.6
1,600 - 1,699	3	2.6	4,202	.8	4	3.5	7,058	1.3	13	11.3	24,454	4.5	21	18.3	76,902	14.3	38	33.0	164,889	31.3
1,700 - 1,799	5	4.3	20,209	3.8	5	4.3	5,524	1.0	4	3.5	5,467	1.0	9	7.8	17,011	3.2	12	10.4	35,019	6.6
1,800 - 1,899	1	.9	12,935	2.4	4	3.5	31,678	5.9	6	5.2	19,966	3.7	3	2.6	4,922	.9	9	7.8	11,643	2.2
1,900 - 1,999	3	2.6	2,397	.5	1	.9	1,233	.2	1	.9	12,831	2.4	6	5.2	31,372	5.8	5	4.3	18,797	3.6
2,000 - 2,099	2	1.7	1,243	.2	4	3.5	2,527	.5	4	3.5	3,606	.7	1	.9	1,350	.3	2	1.7	12,796	2.4
2,100 - 2,199	1	.9	192	-	1	.9	192	-	1	.9	261	-	4	3.5	2,486	.5	4	3.5	3,628	.7
2,200 - 2,299	1	.9	182	-	1	.9	182	-	1	.9	192	-	1	.9	192	-	1	.9	261	-
2,300 - 2,399	-	-	-	-	-	-	-	-	1	.9	182	-	1	.9	182	-	1	.9	192	-
2,400 - 2,499	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	.9	182	-
2,500 - 2,599	2	1.7	594	.1	1	.9	454	.1	-	-	-	-	-	-	-	-	-	-	-	-
2,600 - 2,699	-	-	-	-	-	-	-	-	1	.9	454	.1	1	.9	454	.1	-	-	-	-
2,700 - 2,799	-	-	-	-	1	.9	140	-	-	-	-	-	-	-	-	-	1	.9	454	.1
2,800 - 2,899	-	-	-	-	-	-	-	-	1	.9	140	-	-	-	-	-	-	-	-	-
2,900 - 2,999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,000 -10,000	-	-	-	-	-	-	-	-	-	-	-	-	1	.9	140	-	1	.9	140	-
Totals	115		531,868		115		539,832		115		542,262		115		536,305		115		526,875	
Foundation Program Amount			$1,198				$1,264				$1,334				$1,408				$1,486	

[ ] Range containing Foundation Program Amount

* Based on data available in October, 1976

Section III
Taxation of Property for Benefit of Schools

Equalization of property taxation for schools cannot be adequately considered without reference to the major legislation that affected school districts beginning in 1973-74; that is, Senate Bill 90 and Assembly Bill 1267. The principle of defining and controlling revenue limits and thus indirectly establishing local tax rates in 1973-74 and in subsequent years had several effects. Some districts found it necessary to increase tax rates in 1973-74 to take advantage of the revenue limits permitted. Others were able to reduce local taxes and still receive their full revenue limit. These conditions existed for a number of reasons:

1. Senate Bill 90 was designed partially as a tax-relief measure.

2. Increased assessed valuation tended to lower tax rates required to raise a defined dollar amount.

3. School boards had the option of not collecting local revenue to the extent permitted by the revenue limit.

4. Low-spending districts were able to increase their income (within defined limits) without calling elections to increase taxes.

Another major feature of this legislation was the reduction in the number of permissive override levies available to school district governing boards to finance specific programs. Those levies for various recoupments, employee benefits, or special pupils were included within the revenue limit base which established the new general purpose tax. But levies for capital outlay or debt service continued as permissive overrides. This realignment of assorted tax rates precludes a direct comparison of specific rates for one year with another. However, the total tax rates of districts would be unaffected by the realignment, and comparisons over a period of time can be made, as shown in Table III-1.

TABLE III-1

Median Total Tax Rates, by Type of District
1969-70 Through 1975-76

Type of District	Median Tax Rate, by fiscal year						
	1969-70	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76
Unified	$ 4.33	$ 4.50	$ 4.70	$ 4.80	$ 4.48	$ 4.56	$ 4.82
High School	2.08	2.15	2.20	2.30	2.16	2.11	2.23
Elementary	2.25	2.35	2.35	2.42	2.36	2.49	2.61

In 1973-74 the total tax rates of school districts were reduced to approximately the levels of 1970-71 despite the fact that the total tax rate of a district includes capital outlay, debt service, and other special taxes, which have tended to increase over the years. It must be assumed, therefore, that the districts' general purpose tax rates, which are controlled by this legislation, were substantially reduced. Since 1973-74, however, the total tax rates have again continued their upward trends. In fact, the trends of 1973-74, 1974-75, and 1975-76 approximated the trends of 1970-71, 1971-72, and 1972-73.

Although Table III-1 illustrates that Senate Bill 90 and Assembly Bill 1267 have positive aspects, it does not contain data on the total changing economy of California. If attention is given to the actual assessed values of property during the period of time surrounding the new legislation, a slightly different picture arises. Table III-2 uses the actual assessed valuation (from Section VI of this report) for each year multiplied by the total median tax rates to indicate the relative number of dollars raised locally for the five-year period. It can readily be discerned that the legislation only temporarily reduced the number of dollars collected from property tax assessments.

Changes have also occurred in the spread of ranges between the lowest and highest tax rates levied by the three types of school districts. The spread decreased in 1973-74 but increased again in 1974-75. In 1975-76 the changes from 1974-75 were mixed. Table III-3 displays these trends.

TABLE III-2

Actual Assessed Valuations (per $100)
Times Median Total Tax Rates
(in Billions of Dollars)

Type of District	1971-72	1972-73	1973-74	1974-75	1975-76
Unified	$1.8753	$2.0352	$2.0563	$2.2937	$2.6896
High School	.4092	.4623	.4514	.4959	.5843
Elementary	.4371	.4864	.4932	.5852	.6838

TABLE III-3

Difference Between Lowest and Highest
Total Tax Rates Levied

Type of District	1971-72	1972-73	1973-74	1974-75	1975-76
Unified	$ 6.13	$ 7.05	$ 5.61	$ 6.24	$ 5.94
High School	2.87	2.89	2.15	2.21	2.31
Elementary	4.27	4.67	3.97	4.98	4.92

A summary and comparison of certain items of information provide additional insight into the changes occurring. Table III-4 displays the total number of districts whose tax rates increased in comparison with the previous year. These data are arrayed against the successful voted revenue limit increases for that year.

Several conclusions seem apparent from Table III-4. The number of districts that are increasing tax rates is expanding. (The only exceptions to this trend were high school districts in 1974-75.) Revenue limit increases approved by voters are not the major cause of school district tax increases. (Although not all revenue limit increases approved by voters result in tax increases, they usually do.) In terms of absolute numbers, more revenue limit elections were successful in 1974-75 than in 1973-74 or 1975-76. The footnotes to tables III-9, III-10, and III-11 show that the percentage of successful elections has steadily and significantly decreased over the three years in all three types of school districts.

The causes of tax increases are many. Senate Bill 90 approximately doubled the foundation program amounts and permitted low-spending districts to move towards these levels at 115 percent of the previous year's revenue limit. Although in the first year of operation under Senate Bill 90 more districts decreased their tax rates, the trend began to change in 1974-75 and completely reversed itself in 1975-76. That is, 37 percent of unified school districts increased their tax rates in 1973-74, but 65 percent increased their rates in 1975-76; 37 percent of high school districts increased their tax rates in 1973-74, but 74 percent increased their rates in 1975-76; and 45 percent of elementary school districts increased their tax rates in 1973-74, but 60 percent increased their rates in 1975-76.

Foundation programs were subsequently increased to account for inflation after 1973-74; and additional factors, such as contributions to the State Teachers' Retirement System, declining enrollment, interdistrict attendance, recoupment of the loss of Public Law 874 federal funds through 1975-76, and so on all contributed to an increase in revenue limits. Additional state funding did not make up for all the increases; therefore, local taxpayers became responsible for raising the needed revenue. Districts receiving only basic aid from the state are the prime examples of this situation; they receive only $125 per pupil regardless of their revenue limit.

Table III-5 displays the total statewide revenue permitted under district revenue limit computations (in millions of dollars), distributed by the amount of contributions by districts and the state for the past three years. The table quantifies the conclusions already presented. The proportion of district aid increased in 1974-75 and again in 1975-76 except in high school districts.

Details of the total taxes levied, medians, and ranges are contained in tables III-6, III-7, and III-8.

Another assessment of tax rates may be accomplished by reviewing the changes in general purpose tax rates subsequent to the enactment of Senate Bill 90 and Assembly Bill 1267. Tables III-9, III-10, and III-11 display the changes that have occurred in tax rates, including the magnitude of increases and decreases for three years.

Section III has so far been concerned with the effect of Senate Bill 90 and subsequent legislation through 1975-76. To look beyond and to assess the effect of Senate Bill 1641, the Department of Education has projected tax rates through 1980-81. The results are shown in tables III-12 through III-14. Although projections of revenue limits under the provisions of Senate Bill 1641 in Section II showed some movement towards closure of the ranges, a corresponding closure of tax rates towards more uniform levels has not occurred. A brief examination of the tables in this section will show that, for all types of districts, almost no change has occurred in the pattern of distribution of tax rates. Figure III-1 shows the very small changes that will occur in unified school districts between 1976-77 and 1980-81.

TABLE III-4

Total Number of School Districts Increasing Tax Rates
Versus Voted Revenue Limit Increases

Type of District	1973-74		1974-75		1975-76	
	Total Dist. Increasing Tax Rates	Voted Rev. Limit Increases	Total Dist. Increasing Tax Rates	Voted Rev. Limit Increases	Total Dist. Increasing Tax Rates	Voted Rev. Limit Increases
Unified	92	9	114	32	164	14
High School	42	8	38	12	85	2
Elementary	308	32	366	57	406	15

TABLE III-5

Trends in Local and State Aid
Toward Revenue Limits

Type of District and Type of Aid	1973-74		1974-75		1975-76	
	Statewide Rev. Limit Amount (Millions)	Percent	Statewide Rev. Limit Amount (Millions)	Percent	Statewide Rev. Limit Amount (Millions)	Percent
Unified Districts						
District Aid	$1,857.2	65.3	$2,020.7	65.5	$2,236.2	65.6
State Basic and Equalization Aid	987.2	34.7	1,062.7	34.5	1,170.1	34.4
High School Districts						
District Aid	$ 411.7	73.2	451.2	74.5	505.4	74.5
State Basic and Equalization Aid	151.1	26.8	154.3	25.5	172.7	25.5
Elementary Districts						
District Aid	$ 522.9	57.9	579.5	58.4	594.8	59.2
State Basic and Equalization Aid	380.1	42.1	376.8	41.6	408.6	40.8

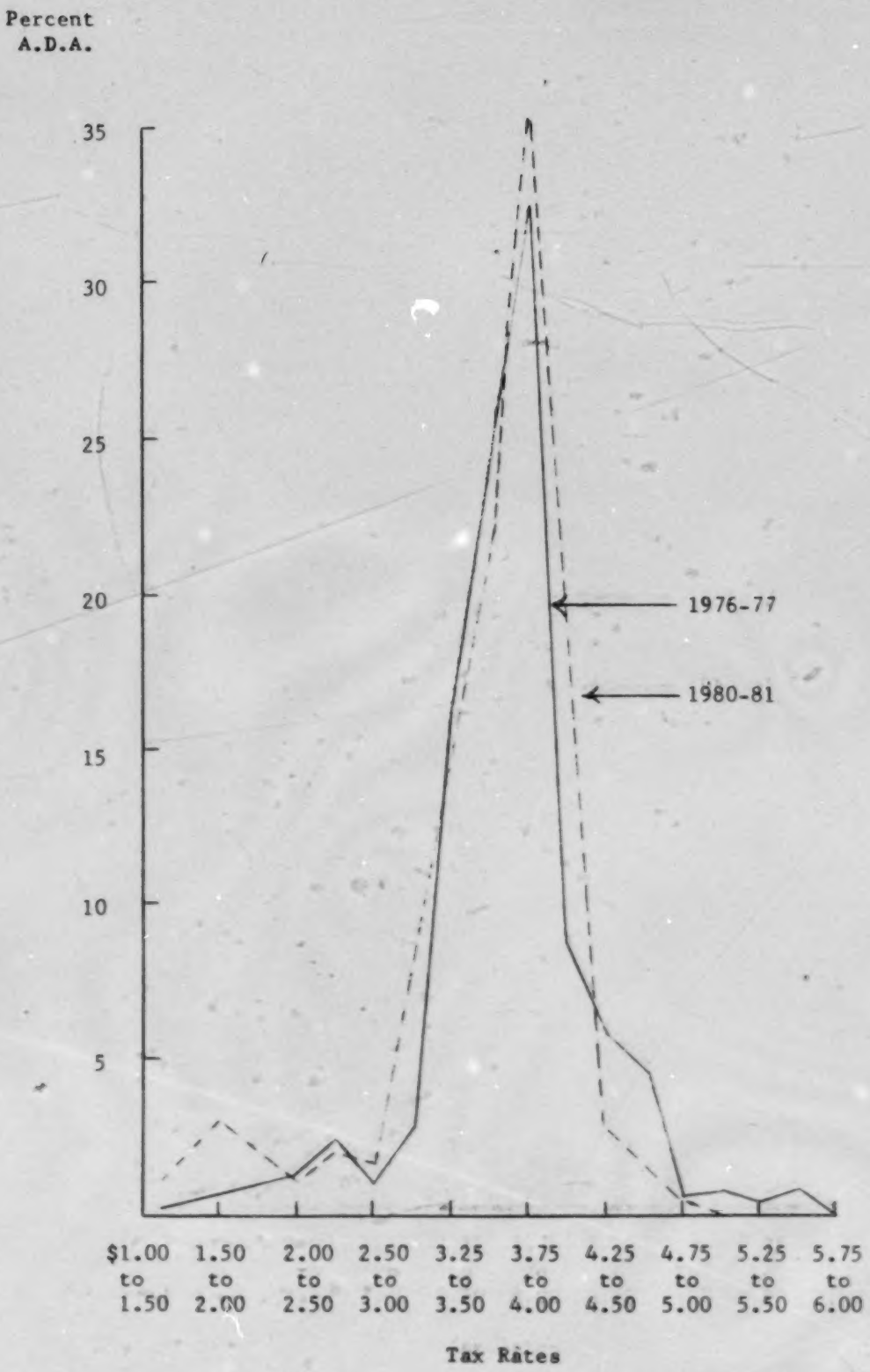

Fig. III-1. Projected tax rates in unified school districts, 1976-77 and 1980-81.

TABLE III-6

Total Tax Rate Distribution
in Unified School Districts

Tax Rate	Number of districts, by fiscal year				
	1971-72	1972-73	1973-74	1974-75	1975-76
Less than $ 2.00	1	1	1	1	2
$ 2.00 - 2.19	-	-	1	2	1
2.20 - 2.39	1	2	1	4	2
2.40 - 2.59	5	3	3	3	4
2.60 - 2.79	5	3	4	5	7
2.80 - 2.99	7	1	8	8	6
$ 3.00 - 3.19	6	12	9	10	3
3.20 - 3.39	13	8	6	10	4
3.40 - 3.59	10	9	15	6	13
3.60 - 3.79	12	14	16	15	9
3.80 - 3.99	12	10	12	11	7
$ 4.00 - 4.19	14	11	24	11	12
4.20 - 4.39	20	21	18	22	9
4.40 - 4.59	7	11	11	23	22
4.60 - 4.79	16	17	7	35	23
4.80 - 4.99	18	18	5	21	39
$ 5.00 - 5.19	13	13	6	16	24
5.20 - 5.39	13	12	5	11	15
5.40 - 5.59	14	14	5	11	13
5.60 - 5.79	13	13	2	7	9
5.80 - 5.99	13	13	4	4	7
$ 6.00 and over	29	38	15	17	23
Total Districts	242	244	251	253	254
Median	$ 4.70	$ 4.80	$ 4.48	$ 4.56	$ 4.82
Range	$ 1.65- $ 7.78	$ 1.15- $ 8.20	$ 1.84- $ 7.45	$ 1.25- $ 7.49	$ 1.37- $ 7.31
Spread in ranges	$ 6.13	$ 7.05	$ 5.61	$ 6.24	$ 5.94

TABLE III-7

Total Tax Rate Distribution
in High School Districts

Tax Rate	Number of districts, by fiscal year				
	1971-72	1972-73	1973-74	1974-75	1975-76
Less than $ 1.00	2	2	-	2	1
$ 1.00 - 1.19	2	1	1	1	-
1.20 - 1.39	4	4	4	4	3
1.40 - 1.59	6	5	6	6	6
1.60 - 1.79	12	7	6	12	5
1.80 - 1.99	11	11	21	19	13
$ 2.00 - 2.19	22	21	26	24	27
2.20 - 2.39	22	18	15	25	19
2.40 - 2.59	14	20	14	14	25
2.60 - 2.79	10	8	12	5	11
2.80 - 2.99	7	8	5	3	5
$ 3.00 and over	5	12	4	-	-
Total Districts	117	117	114	115	115
Median	$ 2.20	$ 2.30	$ 2.16	$ 2.11	$ 2.23
Range	$ 0.89- $ 3.76	$ 0.89- $ 3.78	$ 1.09- $ 3.24	$ 0.71- $ 2.92	$ 0.67- $ 2.98
Spread in ranges	$ 2.87	$ 2.89	$ 2.15	$ 2.21	$ 2.31

TABLE III-8

Total Tax Rate Distribution
in Elementary School Districts

Tax Rate	Number of districts, by fiscal year				
	1971-72	1972-73	1973-74	1974-75	1975-76
Less than $ 1.00	9	10	4	8	10
$ 1.00 - 1.19	23	19	24	22	24
1.20 - 1.39	35	29	37	30	21
1.40 - 1.59	38	29	50	32	28
1.60 - 1.79	60	49	44	43	32
1.80 - 1.99	48	66	54	44	34
$ 2.00 - 2.19	70	69	68	52	43
2.20 - 2.39	80	75	74	65	56
2.40 - 2.59	73	69	79	93	87
2.60 - 2.79	63	65	68	89	94
2.80 - 2.99	61	60	69	78	91
$ 3.00 - 3.19	40	39	33	66	61
3.20 - 3.39	34	32	31	26	37
3.40 - 3.59	16	23	28	12	26
3.60 - 3.79	18	30	11	9	14
3.80 - 3.99	16	11	3	4	6
$ 4.00 - 4.19	6	9	5	2	5
4.20 - 4.39	6	8	3	2	2
4.40 - 4.59	5	5	4	1	3
4.60 and over	7	9	-	2	2
Total Districts	708	706	689	680	676
Median	$ 2.35	$ 2.42	$ 2.36	$ 2.49	$ 2.61
Range	$ 0.55- $ 4.82	$ 0.60- $ 5.27	$ 0.57- $ 4.54	$ 0.31- $ 5.29	$ 0.19- $ 5.11
Spread in ranges	$ 4.27	$ 4.67	$ 3.97	$ 4.98	$ 4.92

TABLE III-9

Extent of Change in General Purpose Property Tax Rates Levied in Unified School Districts Pursuant to Senate Bill 90 and Assembly Bill 1267 by Number of Districts and Actual Assessed Valuation

Increase or Decrease of Current General Purpose Tax Levied vs Prior Year	Number of Districts		
	1973-74	1974-75	1975-76
Increase			
$ 1.06 and above	2	8	11
.91 - 1.05	0	1	5
.76 - .90	0	8	8
.61 - .75	6	7	13
.46 - .60	9	12	18
.31 - .45	19	12	27
.16 - .30	24	19	34
.01 - .15	32	47	48
-0- (No change)	7	5	5
Decrease			
$ .01 - .15	32	60	38
.16 - .30	27	25	18
.31 - .45	10	17	15
.46 - .60	7	10	9
.61 - .75	16	8	3
.76 - .90	9	5	0
.91 - 1.05	11	4	0
1.06 - 1.20	9	2	1
1.21 - 1.35	7	0	1
1.36 - 1.50	6	0	0
1.51 - 1.65	4	0	0
1.66 - 1.80	3	1	0
1.81 - 1.95	3	2	0
1.96 and above	3	0	0
Total	246*	253	254
(Increase	92**	114**	164)**
(Decrease	147	134	85)
(No change	7	5	5)

*Five newly organized districts not included.

**Nine districts had voted revenue limit increases in 1973-74 (42.9% passage rate); thirty-two in 1974-75 (33.7% passage rate); and fourteen in 1975-76 (33.3% passage rate).

TABLE III-10

Extent of Change in General Purpose Property Tax Rates Levied in High School Districts Pursuant to Senate Bill 90 and Assembly Bill 1267 by Number of Districts and Actual Assessed Valuation

Increase or Decrease of Current General Purpose Tax Levied vs Prior Year	Number of Districts		
	1973-74	1974-75	1975-76
Increase			
$ 1.06 and above			
.91 - 1.05	0	0	1
.76 - .90	0	0	1
.61 - .75	0	0	3
.46 - .60	0	1	6
.31 - .45	5	1	15
.16 - .30	9	5	21
.01 - .15	28	31	38
-0- (No change)	4	3	1
Decrease			
$ .01 - .15	34	45	21
.16 - .30	18	16	6
.31 - .45	12	7	2
.46 - .60	2	1	0
.61 - .75	2	1	0
.76 - .90	0	1	0
.91 - 1.05	0	0	0
1.06 - 1.20	0	2	0
1.21 - 1.35	0	1	0
1.36 - 1.50	0	0	0
1.51 - 1.65			
1.66 - 1.80			
1.81 - 1.95			
1.96 and above			
Total	114	115*	115
(Increase	42*	38**	85)**
(Decrease	68	74	29)
(No change	4	3	1)

*Includes one new district.

**Eight districts had voted revenue limit increases in 1973-74 (61.5% passage rate); twelve in 1974-75 (32.4% passage rate); and two in 1975-76 (11.1% passage rate).

TABLE III-11

Extent of Change in General Purpose Property Tax Rates Levied in Elementary School Districts Pursuant to Senate Bill 90 and Assembly Bill 1267 by Number of Districts and Actual Assessed Valuation

Increase or Decrease of Current General Purpose Tax Levied vs Prior Year	Number of Districts		
	1973-74	1974-75	1975-76
Increase			
$ 1.06 and above	3	11	16
.91 - 1.05	6	11	4
.76 - .90	11	13	10
.61 - .75	16	23	23
.46 - .60	30	45	41
.31 - .45	37	58	53
.16 - .30	87	92	80
.01 - .15	118	113	179
-0-(No change)	18	17	21
Decrease			
$ .01 - .15	81	149	128
.16 - .30	67	62	57
.31 - .45	57	38	28
.46 - .60	39	12	11
.61 - .75	40	13	9
.76 - .90	29	8	2
.91 - 1.05	27	7	4
1.06 - 1.20	12	2	4
1.21 - 1.35	7	3	3
1.36 - 1.50	1	1	0
1.51 - 1.65	1	0	0
1.66 - 1.80	0	1	0
1.81 - 1.95	1	0	0
1.96 and above	1	1	3
Total	689	680	676**
(Increase	308*	366*	406)*
(Decrease	363	297	249)
(No change	18	17	21)

*Thirty-two districts had voted revenue limit increases in 1973-74 (58.2% passage rate); fifty-seven in 1974-75 (41.6% passage rate); and fifteen in 1975-76 (23.8% passage rate).

**One district lapsed after July 1, 1975.

32

TABLE III-12

Projected General Purpose Tax Rates in Unified School Districts under Senate Bill 1641*
(Including Areawide Tax Rates)

Tax Rate	1976-77				1977-78				1978-79				1979-80				1980-81			
	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent
0 - .499	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
.500- .999	1	.4	140	-	1	.4	140	-	1	.4	140	-	1	.4	140	-	1	.4	140	-
1.000-1.499	-	-	-	-	-	-	-	-	1	.4	291	-	1	.4	291	-	2	.8	922	-
1.500-1.999	5	2.0	4,783	.2	5	2.0	4,781	.2	3	1.2	4,194	.1	7	2.8	11,112	.4	7	2.8	10,915	.4
2.000-2.499	12	4.7	14,625	.5	14	5.5	18,575	.6	19	7.5	35,930	1.2	16	6.3	84,816	2.8	16	6.3	89,193	3.0
2.500-2.999	14	5.5	41,976	1.3	12	4.7	93,999	3.1	10	4.0	83,138	2.7	13	5.1	34,468	1.1	14	5.5	33,239	1.1
3.000-3.249	6	2.4	75,111	2.4	7	2.8	16,119	.5	10	4.0	20,687	.7	9	3.6	14,373	.5	14	5.5	61,182	2.0
3.250-3.499	19	7.5	29,825	1.0	14	5.5	26,532	.9	9	3.6	62,313	2.0	11	4.3	81,708	2.7	5	2.0	49,277	1.6
3.500-3.749	15	5.9	87,430	2.8	16	6.3	89,521	2.9	17	6.7	179,074	5.9	12	4.7	185,762	6.2	16	6.3	248,365	8.3
3.750-3.999	28	11.1	503,261	16.2	26	10.3	395,189	12.9	24	9.5	287,445	9.4	28	11.1	269,829	9.6	31	12.3	291,465	9.7
4.000-4.249	66	26.1	661,691	21.2	53	20.9	598,273	19.4	50	19.8	569,278	18.7	51	20.2	563,377	18.7	58	22.9	653,205	21.8
4.250-4.499	36	14.2	1,010,382	32.4	50	19.8	1,096,543	35.6	55	21.7	1,109,809	36.5	58	22.9	1,182,582	39.3	47	18.6	1,061,212	35.4
4.500-4.749	17	6.7	275,111	8.8	23	9.1	411,133	13.3	25	9.9	423,014	13.9	20	7.9	335,179	11.1	24	9.5	340,578	11.4
4.750-4.999	12	4.7	184,617	5.9	15	5.9	162,089	5.3	16	6.3	190,012	6.2	13	5.1	146,009	4.9	8	3.2	90,956	3.0
5.000-5.249	9	3.6	146,965	4.7	6	2.4	99,508	3.2	2	.8	12,152	.4	5	2.0	27,483	.9	7	2.8	47,497	1.6
5.250-5.499	3	1.2	17,774	.6	3	1.2	13,668	.4	7	2.8	37,355	1.2	6	2.4	42,058	1.4	2	.8	14,964	.5
5.500-5.249	5	2.0	26,469	.8	5	2.0	30,542	1.0	3	1.2	29,052	1.0	1	.4	8,587	.3	1	.4	510	-
5.750-5.999	1	.4	8,457	.3	2	.8	23,476	.8	1	.4	510	-	1	.4	510	-	-	-	-	-
6.000-6.249	3	1.2	26,861	.9	1	.4	510	-	-	-	-	-	-	-	-	-	-	-	-	-
6.250-9.000	1	.4	510	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	253		3,115,985		253		3,081,598		253		3,044,394		253		3,008,284		253		2,993,620	

*Based on data available in October, 1976

TABLE III-13

Projected General Purpose Tax Rates in Elementary School Districts under Senate Bill 1641*
(Including Areawide Tax Rates)

Tax Rate	1976-77				1977-78				1978-79				1979-80				1980-81			
	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent
0 - .499	6	.9	784	.1	6	.9	784	.1	6	.9	784	.1	6	.9	784	.1	6	.9	784	.1
.500- .999	5	.7	534	.1	3	.4	433	-	3	.4	433	-	3	.4	433	-	3	.4	433	-
1.000-1.499	63	9.3	7,610	.7	49	7.2	3,317	.3	39	5.7	2,509	.3	39	5.7	4,635	.5	39	5.7	8,057	.8
1.500-1.999	129	19.0	67,290	6.6	107	15.7	27,329	2.7	106	15.6	39,726	4.0	107	15.7	59,337	6.1	112	16.5	64,279	6.6
2.000-2.499	300	44.1	481,478	47.1	301	44.3	436,723	43.6	305	44.9	441,083	44.9	322	47.4	461,697	47.6	335	49.3	542,323	55.6
2.500-2.999	136	20.0	337,174	33.0	178	26.2	408,062	40.7	191	28.1	396,243	40.3	180	26.5	363,436	37.4	170	25.0	324,063	33.2
3.000-3.249	27	4.0	67,185	6.6	24	3.5	87,663	8.7	18	2.6	64,859	6.6	14	2.1	58,620	6.0	6	.9	20,559	2.1
3.250-3.499	2	.3	19,855	1.9	3	.4	8,221	.8	6	.9	32,940	3.4	2	.3	17,082	1.8	4	.6	13,297	1.4
3.500-3.749	7	1.0	28,330	2.8	5	.7	26,192	2.6	1	.1	96	-	3	.4	3,378	.3	1	.1	96	-
3.750-3.999	1	.1	8,411	.8	-	-	-	-	3	.4	3,455	.4	1	.1	176	-	1	.1	176	-
4.000-4.249	2	.3	3,349	.3	2	.3	3,274	.3	1	.1	39	-	2	.3	198	-	2	.3	198	-
4.250-4.499	1	.1	159	-	2	.3	238	-	1	.1	159	-	1	.1	891	.1	-	-	-	-
4.500-4.749	1	.1	79	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.750-4.999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	.1	819	.1
Totals	680		1,022,238		680		1,002,23[illegible]		680		98[illegible]326		680		970,670		680		975,084	

*Based on data available in October, 1976

TABLE III-14

Projected General Purpose Tax Rates in High School Districts under Senate Bill 1641*
(Including Areawide Tax Rates)

Tax Rate	1976-77				1977-78				1978-79				1979-80				1980-81			
	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent	No. of Dist.	Percent	Revenue Limit a.d.a.	Percent
0 - .499	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	.9	915	.2
.500- .999	1	.9	982	.2	1	.9	997	.2	1	.9	983	.2	1	.9	936	.2	-	-	-	-
1.000-1.499	12	10.4	12,030	2.3	12	10.4	11,968	2.2	16	13.9	29,631	5.5	19	16.5	45,742	8.5	21	18.3	46,361	8.8
1.500-1.999	62	53.9	233,536	43.9	65	56.5	252,612	46.8	66	57.4	278,432	51.3	68	59.1	295,732	55.1	68	59.1	296,125	56.2
2.000-2.499	38	33.0	277,952	52.3	36	31.3	273,801	50.7	31	27.0	232,762	42.9	27	23.5	193,895	36.2	25	21.7	183,474	34.8
2.500-2.999	2	1.7	7,368	1.4	1	.9	454	.1	1	.9	454	.1	-	-	-	-	-	-	-	-
Totals	115		531,868		115		539,832		115		542,262		115		536,305		115		526,875	

*Based on data available in October, 1976

Section IV
Adequacy of Expenditures and General Cost Changes

In November, 1974, a School Support Committee consisting of members from private industry, local levels of government, state agencies, and private and public associations completed a report to the State Board of Education entitled "Recommendations for Public School Support." In the report was contained an extensive development of what was considered by the committee to be a model of a quality level of educational support for 1973-74. The model was later revised for 1974-75 to portray alternative levels of two quality factors, district salaries and class size. This section has been developed on the basis of the revisions.

In the basic model the program is divided into four major components for each level of support -- elementary (kindergarten through grade eight) and high school (grades nine through twelve). The components are (a) regular instructional support; (b) regular general support; (c) regular pupil services support; and (d) classified unemployment insurance. The first three of these components are further refined to the levels of cost for staff, materials, services, and so on. The 1974-75 costs for each item are based on actual data, stated assumptions, sampled data, and expert opinion.

The costs contained in the model apply only to students attending regular day school classes in elementary school, high school, and unified school districts. Costs of categorical aid programs are excluded. Also excluded are district costs for food services, transportation between home and school, community services, transfers, and capital outlay other than for equipment and debt service.

The quality level of support for a unified school district would be a composite of the elementary school and high school amounts derived by calculating the elementary school and high school support separately for the appropriate a.d.a. at each level.

So that the extensive work of the committee could be profitably used and the bases to current and 1977-78 levels could be updated, the percentage changes in the consumer price index for each year after 1974-75 were applied to each item in the first three components of the models. Costs for classified unemployment insurance were projected on the basis of both known and estimated factors. The consumer price indices and percentage changes for both calendar and fiscal years in California from 1972-73 through 1977-78 are shown in Table IV-1.

Section IV does not contain recommendations for a specific level of funding for quality education but rather presents five realistic alternatives for each educational level. Table IV-2 compares the ranges of the alternatives with the foundation program amounts, as they now exist within the law, and with two years of actual current expense of education per a.d.a. medians. The lower ranges (which equal the quality level of support utilizing median salaries and average class sizes of 27 students) are not extremely different from the foundation program amounts. The upper ranges are even closer to the current expense medians for the two years shown.

Because school districts budget, operate, and receive funding on a fiscal year basis, the fiscal year percentages were utilized in the projections. The two models, with five alternative funding levels each, are shown in tables IV-3 (elementary level) and IV-4 (high school level).

TABLE IV-1

California Consumer Price Indices
(1967 = 100)

Calendar Year	Index	Percent Increase	Fiscal Year	Index	Percent Increase
1973	130.2	5.8	1972-73	126.1	4.1
1974	143.5	10.2	1973-74	136.0	7.9
1975	158.5	10.5	1974-75	151.7	11.5
*1976	168.2	6.1	1975-76	163.5	7.8
*1977	178.1	5.9	*1976-77	173.5	6.1
*1978	186.9	4.9	*1977-78	182.6	5.2

Source: U.S. Bureau of Labor Statistics

*Estimates by Department of Finance, Financial Research

TABLE IV-2

Quality Program Alternative Ranges
Versus Foundation Program Amounts

Year	Elementary			High School		
	Foundation Program	Alternative Ranges	Median Current Expense of Education per a.d.a.	Foundation Program	Alternative Ranges	Median Current Expense of Education per a.d.a.
1974-75	$ 825	$ 983-$1,144	$1,084	$1,010	$1,127-$1,300	$1,363
1975-76	909	1,060- 1,234	1,206	1,094	1,215- 1,401	1,484
1976-77	1,012	1,124- 1,308		1,198	1,289- 1,486	
1977-78	1,078	1,182- 1,376		1,264	1,356- 1,564	

TABLE IV-3

Fiscal Year 1974-75 Quality Program Model per Pupil Cost Computation
in Elementary School Districts (Kindergarten Through Grade Eight)

BASIC REGULAR PROGRAM SUPPORT A. Regular Instructional Support	Q3 Salaries and Average Class Size of 26	Q3 Salaries and Average Class Size of 27	Q3 Salaries and Average Class Size of 28	Median Salaries and Average Class Size of 27	Median Salaries and Average Class Size of 28
1. Regular Teacher Costs	$ 686.10	$ 660.69	$ 637.09	$ 576.42	$ 555.84
2. Instructional Supplies and Activities	28.19	28.19	28.19	28.19	28.19
3. Textbooks and Instructional Materials	20.41	20.41	20.41	20.41	20.41
4. Audio-Visual Support	4.46	4.46	4.46	4.46	4.46
5. Library Support	29.37	29.37	22.80	27.62	21.63
6. Special Teacher and Resource Persons	36.67	36.67	36.67	33.17	33.17
7. Teacher In-Service Training and Curriculum Development	5.92	5.70	5.50	5.70	5.50
8. Instructional Supervision	71.32	69.45	67.72	67.06	65.42
Subtotal - Instructional Support	$ 882.44	$ 854.94	$ 822.84	$ 763.03	$ 734.62
B. Regular General Support					
1. Administration	$ 63.38	$ 61.11	$ 59.01	$ 61.11	$ 59.01
2. Utilities	20.21	20.21	20.21	20.21	20.21
3. Custodial and Grounds Care	58.36	56.37	54.52	56.37	54.52
4. Facilities and Equipment Maintenance	31.50	30.47	29.51	30.47	29.51
5. Insurance, Rentals and Leases	10.89	10.89	10.89	10.89	10.89
6. Equipment Replacement	2.13	2.13	2.13	2.13	2.13
7. Capital Outlay, Equipment	14.00	14.00	14.00	14.00	14.00
Subtotal - General Support	$ 200.47	$ 195.18	$ 190.27	$ 195.18	$ 190.27
C. Regular Pupil Services Support					
1. Health Services	$ 19.54	$ 19.54	$ 19.54	$ 18.20	$ 18.20
2. Counseling and Guidance Services	34.66	34.66	34.66	33.22	33.22
3. Attendance and Welfare	5.49	5.49	5.49	5.36	5.36
Subtotal - Pupil Services Support	$ 59.69	$ 59.69	$ 59.69	$ 56.78	$ 56.78
D. Classified Unemployment Insurance	$ 1.50	$ 1.50	$ 1.50	$ 1.50	$ 1.50
TOTAL (A+B+C+D)	$1,144.10	$1,111.31	$1,074.30	$1,016.49	$ 983.17
PROJECTIONS:					
1975-76 Level (7.8% increase of 1974-75 A, B, and C total plus $1.92 for D)	$1,233.64	$1,198.30	$1,158.40	$1,096.08	$1,060.16
1976-77 Level (6.1% increase of 1975-76 A, B, and C total plus $1.25 for D)	$1,308.10	$1,270.61	$1,228.28	$1,162.15	$1,124.04
1977-78 Level (5.2% increase of 1976-77 A, B, and C total plus $1.60 for D)	$1,376.41	$1,336.97	$1,292.44	$1,222.87	$1,182.78

TABLE IV-4

Fiscal Year 1974-75 Quality Program Model per Pupil Cost Computation
in High School Districts (Grades Nine Through Twelve)

BASIC REGULAR PROGRAM SUPPORT A. Regular Instructional Support	Q3 Salaries and Average Class Size of 25	Q3 Salaries and Average Class Size of 26	Q3 Salaries and Average Class Size of 27	Median Salaries and Average Class Size of 26	Median Salaries and Average Class Size of 27
1. Regular Teacher Costs	$ 766.78	$ 737.29	$ 709.98	$ 649.45	$ 625.40
2. Instructional Supplies and Activities	40.04	40.04	40.04	40.04	40.04
3. Textbooks and Instructional Materials	12.09	12.09	12.09	12.09	12.09
4. Audio-Visual Support	8.07	8.07	8.07	8.07	8.07
5. Library Support	32.21	32.21	25.64	30.46	24.47
6. Special Teacher and Resource Persons	22.96	22.96	22.96	20.77	20.77
7. Teacher In-Service Training and Curriculum Development	6.31	6.06	5.84	6.06	5.84
8. Instructional Supervision	79.05	77.39	75.85	75.05	73.60
Subtotal - Instructional Support	$ 967.51	$ 936.11	$ 900.47	$ 841.99	$ 810.28
B. Regular General Support					
1. Administration	$ 52.57	$ 50.70	$ 48.91	$ 50.70	$ 48.91
2. Utilities	27.43	27.43	27.43	27.43	27.43
3. Custodial and Grounds Care	78.93	76.70	74.64	76.70	74.64
4. Facilities and Equipment Maintenance	38.47	37.19	36.02	37.19	36.02
5. Insurance, Rentals and Leases	8.59	8.59	8.59	8.59	8.59
6. Equipment Replacement	4.73	4.73	4.73	4.73	4.73
7. Capital Outlay, Equipment	14.00	14.00	14.00	14.00	14.00
Subtotal - General Support	$ 224.72	$ 219.34	$ 214.32	$ 219.34	$ 214.32
C. Regular Pupil Services Support					
1. Health Services	$ 19.52	$ 19.52	$ 19.52	$ 18.18	$ 18.18
2. Counseling and Guidance Services	65.72	65.72	65.72	62.84	62.84
3. Attendance and Welfare	20.62	20.62	20.62	20.09	20.09
Subtotal - Pupil Services Support	$ 105.86	$ 105.86	$ 105.86	$ 101.11	$ 101.11
D. Classified Unemployment Insurance	$ 1.50	$ 1.50	$ 1.50	$ 1.50	$ 1.50
TOTAL (A+B+C+D)	$1,299.59	$1,262.81	$1,222.15	$1,163.94	$1,127.21
PROJECTIONS:					
1975-76 Level (7.8% increase of 1974-75 A, B, and C total plus $1.92 for D)	$1,401.26	$1,361.61	$1,317.78	$1,255.03	$1,215.44
1976-77 Level (6.1% increase of 1975-76 A, B, and C total plus $1.25 for D)	$1,485.95	$1,443.88	$1,397.38	$1,330.80	$1,288.79
1977-78 Level (5.2% increase of 1976-77 A, B, and C total plus $1.60 for D)	$1,563.50	$1,519.25	$1,470.33	$1,400.29	$1,356.09

Section V
Trends in Public School Enrollments

After continual growth in public school enrollments in the 1950s and 1960s, California entered an era of significant decline in the fall of 1971 with a loss of 33,061 students. Since 1971 and through the fall of 1975 (the most recent five-year span for which statistics are available), enrollments in kindergarten through grade twelve have decreased an average of 34,571 students per year. During the same period, high school enrollments have shown moderate increases. Table V-1 displays a ten-year period of regular enrollments in kindergarten through grade twelve.

TABLE V-1

Actual Fall Public School Enrollments
(Excluding Adults and Special Education Students)

	K-8		9-12		Total K-12	
Year	Enrollment	Change	Enrollment	Change	Enrollment	Change
1966	3,087,335		1,147,832		4,235,167	-
1967	3,145,569	+ 58,234	1,184,806	+ 36,974	4,330,375	+ 95,208
1968	3,186,181	+ 40,612	1,225,854	+ 41,048	4,412,035	+ 81,660
1969	3,178,358	- 7,823	1,262,566	+ 36,712	4,440,924	+ 28,889
1970	3,168,439	- 9,919	1,288,886	+ 26,320	4,457,325	+ 16,401
1971	3,107,862	- 60,577	1,316,402	+ 27,516	4,424,264	- 33,061
1972	3,055,892	- 51,970	1,320,929	+ 4,527	4,376,821	- 47,443
1973	3,000,827	- 55,065	1,328,454	+ 7,525	4,329,281	- 47,540
1974	2,960,300	- 40,527	1,335,114	+ 6,660	4,295,414	- 33,867
1975	2,933,570	- 26,730	1,350,901	+ 15,787	4,284,471	- 10,943
Loss or Gain		-153,765		+203,069		+ 49,304
Most recent five-year average annual change		- 46,974		+ 12,403		- 34,571

In subsequent years the lower enrollment in kindergarten through grade eight will, of course, affect high school enrollments. The Department of Finance has developed projections of such data, which appear in Table V-2. Elementary school enrollments are expected to continue to decline through 1980, when they are expected to increase. Total enrollment (kindergarten through grade twelve) is expected to reach its lowest point in 1981 (3,916,800 students). In terms of recent experience, this level most closely approximates the total enrollment for 1964 (3,991,595 pupils).

TABLE V-2

Projected Fall Public School Enrollments
(Excluding Adults and Special Education Students)

Year	K-8		9-12		Total K-12	
	Projected Enrollment	Change	Projected Enrollment	Change	Projected Enrollment	Change
1976	2,878,400	- 55,170	1,360,700	+ 9,799	4,239,100	- 45,371
1977	2,808,500	- 69,900	1,359,000	- 1,700	4,167,400	- 71,700
1978	2,735,500	- 73,000	1,347,300	- 11,700	4,082,700	- 84,700
1979	2,694,800	- 40,700	1,315,100	- 32,200	4,010,000	- 72,700
1980	2,677,000	- 17,800	1,270,200	- 44,900	3,947,200	- 62,800
1981	2,688,000	+ 11,000	1,228,700	- 41,500	3,916,800	- 30,400
1982	2,722,500	+ 34,500	1,194,400	- 34,300	3,917,000	+ 200
1983	2,767,000	+ 44,500	1,190,000	- 4,400	3,957,000	+ 40,000
1984	2,822,000	+ 55,000	1,210,100	+ 20,100	4,032,100	+ 75,100
1985	2,925,500	+103,500	1,203,800	- 6,300	4,129,300	+ 97,200
	Loss or Gain	- 8,070		-147,101		-155,171

*Source: State Department of Finance
Population Research Unit
Fall, 1976

The decrease in enrollment is due primarily to a decline in births. The trend began in 1963 and has continued in an accelerated mode, with only slight increases in 1969 and 1970. (There were 84,000 fewer births in California in 1973 than there were in 1963.) The decline in births was reflected in a decline in school enrollments beginning in 1969. A major secondary cause of the decline (in school enrollments) is the decline in migration into California. The Department of Finance estimated in May, 1972, that the net migration into California dwindled in 1970-71 to only one-tenth of what it had been in 1964-65.

Although regular graded enrollments declined, certain other educational classes experienced significant growth. As a group, special education classes, compulsory continuation education classes, and classes for adults experienced the growth shown in Table V-3. In the three years for which comparable statistics are available (1973, 1974, and 1975), the largest part of this growth was contributed by classes for adults.

Table V-4 portrays the progressive changes (in percent) in fall enrollments in regular graded classes as students moved upward in grades each year. The table can be read in several ways. Reading across, one recognizes certain consistencies. The 1.1 to 2.2 percent increase in grade one enrollment probably occurred because not all students attended kindergarten before entering first grade. Most of the consistent high loss between grades one and two (-2.6 to -5.1 percent) and the consistent increases in grades seven and nine may be due to placement of children in private schools in the early grades and a later return of students to public schools in the seventh and ninth grades.

At the other end of the continuum, the dropout rate is reflected in the higher losses between grades ten and eleven and between grades eleven and twelve. Reading the table on a diagonal from left to right, as indicated by the lines, shows the percentage changes as each grade moves ahead. That is, the kindergarten class in the 1970 base moves to grade five in 1975; the kindergarten class of 1973 moves to grade two in 1975; and so on. An application of percentages in the diagonal spaces to the respective bases produces the fall, 1975, actual enrollment (allowing for the rounding off of percentages). Thus, the kindergarten base of 315,805 in 1971 plus 1.3 percent in 1974 (omitting 1975 because of its small change) approximates the actual fall enrollment of 305,654 in grade four in 1975 (the computations produce 305,608 because of the rounding off of percentages).

A loss or gain in enrollment through the grades is shown in the last column. Note that the total loss in enrollment (-114,831) does not equal the difference between the total enrollments of 1970 and 1975 as derived from each beginning base only. Two groups of classes that can be examined over a period of three to five years in the table show significant differences as the grades move ahead each year. The kindergarten classes of 1970, 1971, and 1972 and the grade one of 1970 became grades three, four, five, and six in 1975. As a group, these grades experienced high losses in enrollment through progression and accounted for 48 percent of the total loss of 114,831. Much of the loss occurred because of consistent reduction as classes moved from grade one to grade two.

The other group -- grades two, three, four, and five in 1970 -- showed far less change (and a gain of 10,876 as they progressed to grades seven, eight, nine, and ten in 1975). The consistent increases in grades seven and nine in this group contributed materially to the overall stability.

TABLE V-3

Enrollment Changes in Classes for Adults and Special Classes
1970 Through 1975

Fall	Enrollments	Change	(Change in classes for Adults)
1970	543,796		
1971	558,702	+ 14,906	
1972	599,755	+ 41,053	
1973	649,996	+ 50,241	(+44,351)
1974	711,799	+ 61,803	(+59,821)
1975	794,380	+ 82,581	(+79,510)
Total change		+250,584	
Five-year average change		+ 50,117	

TABLE V-4

Progressive Changes in Fall Enrollments Through Succeeding Grades
Kindergarten Through Grade Twelve

Grade	Fall 1970 Base	Fall 1971	Fall 1972	Fall 1973	Fall 1974	Fall 1975	Fall 1975 Actual Enrollment	Loss or Gain of Enrollment Through Grades
K	335,975	K Base= 315,805	K Base= 310,143	K Base= 307,223	K Base= 318,421		328,239	-
1	363,610	1.1	1.3	1.1	1.5	2.2	325,352	6,931
2	353,593	-5.1	-4.1	-3.7	-3.2	-2.6	303,934	- 3,289
3	337,044	-2.0	-1.3	-1.2	-0.8	-0.7	301,382	- 8,761
4	359,885	-1.0	-0.6	-0.5	-0.1	*	305,654	-10,151
5	354,200	-0.5	-0.3	-0.3	0.2	0.3	322,160	-13,815
6	347,102	-0.4	-0.2	*	0.4	0.4	341,254	-22,356
7	348,116	0.9	1.1	1.0	1.1	1.3	349,336	- 4,203
8	348,968	-0.5	-0.4	-0.5	-0.5	*	356,259	- 785
9	349,900	2.9	3.0	2.6	2.8	2.8	368,831	8,946
10	339,946	-0.6	-1.2	-1.1	-1.1	-0.7	362,118	7,918
11	319,994	-5.6	-6.2	-6.5	-7.2	-6.3	331,633	-15,469
12	279,046	-9.9	-11.8	-12.3	-12.9	-11.9	288,319	-59,797
Total	4,457,046						4,284,471	-114,831

*Less than 0.1%

Section VI
Actual and Modified Assesssed Valuations

Between 1971-72 and 1975-76, the total assessed valuations in all California school districts rose 40.2 percent. Elementary school and high school districts increased only slightly more (40.9 percent) and unified school districts only slightly less (39.8 percent) than the total. Table VI-1 shows the changes as they occurred each year, by level. This table is the source of the data used in Section III of this report to show the combined effects of increased assessed valuations and tax rate changes.

Assessed valuations per unit of average daily attendance also increased during the same period. Tables VI-2 through VI-4 show the number of districts by increments of modified assessed valuation per unit of average daily attendance. The medians of each type of district have been plotted in Figure VI-1 to display the changes and differences between the three types of districts. The largest change has occurred at the high school district level, where the assessed valuation behind each pupil increased from $42,615 in 1971-72 to $56,063 in 1975-76, an increase of $13,448. The least amount of change occurred in unified school districts, where an increase of $5,507 was effected.

TABLE VI-1

Actual Assessed Valuations
(in Billions of Dollars)

Year	Elementary*	High School*	Unified	TOTAL
1971-72	$ 18.6	$ 18.6	$ 39.9	$ 58.5
1972-73	20.1	20.1	42.4	62.5
1973-74	20.9	20.9	45.9	66.8
1974-75	23.5	23.5	50.3	73.8
1975-76	26.2	26.2	55.8	82.0

*Because elementary districts almost without exception are contained within high school districts, on a statewide basis their assessed valuations, when rounded to levels in this table, become the same.

Modified assessed valuations per unit of a.d.a. increased more in the higher ranges than in the lower increments. As a result, the spread between the lowest and highest ranges increased in all types of districts, as noted in tables VI-2, VI-3, and VI-4. The most dramatic change occurred in elementary school districts, where, in a five-year period, the spread changed from $957,764 to $2,473,509 between the lowest and highest districts.

As a companion display to tables VI-2, VI-3, and VI-4, a set of tables showing units of average daily attendance included in each range of modified assessed valuation per a.d.a. appear as tables VI-5, VI-6, and VI-7. The location of the medians from the first three tables have been noted in tables VI-5 through VI-7.

The medians, it should be noted, were determined to be the midpoint of the number of districts between the lowest and highest assessed valuation per unit of a.d.a. It might be assumed that this type of division of 50 percent of the districts falling at or below the median and 50 percent falling above the median would likewise divide the number of pupils. This situation does not occur, however, except in the case of unified districts.

So that a display of this difference could be made, the a.d.a. in the range containing the 50th percentile of the number of students has been underlined in tables VI-5, VI-6, and VI-7, where they can be compared with the level of the range containing the median modified assessed valuation per unit of a.d.a. (noted with an asterisk). In both elementary school and high school districts, a higher proportion of students is contained in the lower ranges of assessed valuations per unit of a.d.a. The most extreme case occurred in the elementary school districts: In 1973-74, 83.5 percent of the students were enrolled in districts where modified assessed valuations were below the range containing the median. (The number of students in the lowest range and up to the range of $27,500 -- $29,999 equaled 884,282 or 83.5 percent of the 1,059,431 total.)

TABLE VI-2

Distribution of Elementary School Districts by Assessed Valuation per Unit of Average Daily Attendance

Modified assessed valuation per unit of a.d.a.	Number of Districts by Year				
	1971-72	1972-73	1973-74	1974-75	1975-76
$ 200,000 and over	22	26	28	40	35
150,000 - 199,999	16	14	15	12	16
100,000 - 149,999	26	32	39	37	33
90,000 - 99,999	8	13	13	15	14
80,000 - 89,999	12	10	13	13	23
70,000 - 79,999	22	25	16	26	19
60,000 - 69,999	25	25	31	31	27
50,000 - 59,999	31	32	31	39	57
47,500 - 49,999	7	8	12	13	17
45,000 - 47,499	5	10	17	17	12
42,500 - 44,999	17	14	19	15	12
40,000 - 42,999	11	13	10	10	12
37,500 - 39,999	13	8	16	16	17
35,000 - 37,499	13	14	19	17	16
32,500 - 34,999	15	19	11	18	24
30,000 - 32,499	16	19	24	23	31
27,500 - 29,999	19	18	31	32	31
25,000 - 27,499	30	28	24	40	41
22,500 - 24,999	33	36	39	36	31
20,000 - 22,499	39	52	44	36	49
17,500 - 19,999	48	40	43	41	37
15,000 - 17,499	43	45	51	43	39
12,500 - 14,999	64	55	46	38	25
10,000 - 12,499	54	54	43	32	31
7,500 - 9,999	45	36	33	24	14
5,000 - 7,499	33	23	13	12	8
Under 5,000	10	9	8	4	5
Totals	677	678	689	680	676
Median	$ 22,595	$ 24,367	$ 27,540	$ 30,217	$ 32,090
Range	$ 86 - $957,850	$ 265 - $865,970	$ 236 - $897,268	$ 476 - $1,299,577	$ 664 - $2,474,173
Spread between ranges	$957,764	$865,705	$897,032	$1,299,101	$2,473,509

Note: The 1971 and 1972-73 array could only be derived by using districts existing in 1974-75. Because changes have occurred through unifications, lapsations, and so on, the totals of these two years do not truly reflect the number of districts existing at those points in time. The totals are, however, sufficiently accurate for the medians and ranges.

TABLE VI-3

Distribution of High School Districts by Assessed Valuation per Unit of Average Daily Attendance

Modified assessed valuation per unit of a.d.a.	Number of Districts by Year				
	1971-72	1972-73	1973-74	1974-75	1975-76
$ 200,000 and over	-	-	-	1	1
150,000 - 199,999	2	-	2	2	2
140,000 - 149,999	-	2	1	1	2
130,000 - 139,000	1	1	1	1	1
120,000 - 129,999	2	1	1	-	1
110,000 - 119,999	1	2	-	4	2
100,000 - 109,999	1	1	2	2	4
95,000 - 99,999	-	1	2	4	5
90,000 - 94,999	1	-	2	2	3
85,000 - 89,999	3	5	5	5	3
80,000 - 84,999	2	2	3	3	1
75,000 - 79,999	1	3	2	3	5
70,000 - 74,999	2	2	7	5	7
65,000 - 69,999	4	5	6	9	5
60,000 - 64,999	6	3	4	5	7
55,000 - 59,999	4	13	6	5	10
50,000 - 54,999	6	8	11	15	12
45,000 - 49,999	18	6	9	12	14
40,000 - 44,999	7	16	14	11	14
35,000 - 39,999	-	20	17	12	9
30,000 - 34,999	18	11	12	9	5
25,000 - 29,999	29	9	5	2	-
20,000 - 24,999	5	2	1	1	2
15,000 - 19,999	-	1	1	1	-
10,000 - 14,999	1	-	-	-	-
Under 10,000	-	-	-	-	-
Totals	114	114	114	115	115
Median	$ 42,615	$ 44,876	$ 48,889	$ 53,167	$ 56,063
Range	$ 11,373-$183,690	$ 12,733-$180,498	$ 15,030-$177,478	$ 17,445-$277,877	$ 23,545-$395,289
Spread between ranges	$172,317	$167,765	$162,448	$260,432	$371,744

Note: The 1971-72 and 1972-73 array could only be derived by using districts existing in 1974-75. Because changes have occurred through unifications, lapsations, and so on, the totals of these two years do not truly reflect the number of districts existing at those points in time. The totals are, however, sufficiently accurate for the medians and ranges.

TABLE VI-4

Distribution of Unified School Districts by Assessed Valuation per Unit of Average Daily Attendance

Modified assessed valuation per unit of a.d.a.	Number of Districts by Year				
	1971-72	1972-73	1973-74	1974-75	1975-76
$ 75,000 and over	2	2	3	5	7
65,000 - 74,999	-	1	2	3	3
55,000 - 64,999	1	3	2	4	4
45,000 - 54,999	6	4	8	11	14
35,000 - 44,999	12	15	20	20	23
33,000 - 34,999	3	5	3	7	3
31,000 - 32,999	6	2	9	2	8
29,000 - 30,999	2	8	-	5	6
27,000 - 28,999	7	6	11	7	8
25,000 - 26,999	8	8	6	11	11
23,000 - 24,999	6	7	10	10	8
21,000 - 22,999	6	10	13	11	13
19,000 - 20,999	13	12	12	15	24
17,000 - 18,999	13	19	17	20	21
15,000 - 16,999	22	18	22	22	16
13,000 - 14,999	25	25	28	31	25
11,000 - 12,999	29	27	25	22	20
9,000 - 10,999	24	28	26	23	22
7,000 - 8,999	30	29	23	15	13
5,000 - 6,999	22	12	10	8	4
Under $ 5,000	3	3	1	1	1
Totals	240	244	251	253	254
Median	$ 13,694	$ 14,814	$ 16,136	$ 17,450	$ 19,201
Range	$ 1,808- $ 92,211	$ 2,097- $103,314	$ 2,350- $122,851	$ 2,146- $110,915	$ 2,576- $131,365
Spread between ranges	$ 90,403	$101,217	$120,501	$108,769	$128,789

Note: The 1971-72 and 1972-73 array could only be derived by using districts existing in 1974-75. Because changes have occurred through unifications, lapsations, and so on, the totals of these two years do not truly reflect the number of districts existing at those points in time. The totals are, however, sufficiently accurate for the medians and ranges.

TABLE VI-5

Distribution of Units of Average Daily Attendance
in Elementary School Districts
by Assessed Valuation

Modified assessed valuation per unit of a.d.a.	Units of A.D.A. per Year				
	1971-72	1972-73	1973-74	1974-75	1975-76
$ 200,000 and over	929	1,272	1,233	2,368	2,460
150,000 - 199,999	1,127	909	1,089	799	845
100,000 - 149,999	2,119	2,321	3,063	3,295	5,311
90,000 - 99,999	1,107	1,047	1,826	3,552	3,311
80,000 - 89,999	1,109	2,824	838	1,489	8,136
70,000 - 79,999	1,563	8,293	4,414	11,142	4,778
60,000 - 69,999	5,072	14,328	12,282	8,487	10,779
50,000 - 59,999	12,994	1,024	7,911	11,827	23,026
47,500 - 49,999	1,666	360	5,007	3,437	10,380
45,000 - 47,499	1,264	1,508	4,616	15,260	18,314
42,500 - 44,999	4,253	5,023	6,995	12,279	7,937
40,000 - 42,999	2,100	4,160	6,811	3,783	19,112
37,500 - 39,999	8,443	5,484	8,395	22,762	29,119
35,000 - 37,499	2,082	7,730	20,756	9,891	22,136
32,500 - 34,999	12,032	12,492	7,702	45,852	27,683
30,000 - 32,499	8,648	20,604	35,883	27,157*	58,390*
27,500 - 29,999	13,126	31,122	46,328*	54,050	46,035
25,000 - 27,499	40,885	45,373	47,996	74,698	50,240
22,500 - 24,999	95,042*	80,085*	60,257	55,545	57,053
20,000 - 22,499	69,443	72,905	77,261	56,981	147,463
17,500 - 19,999	61,098	77,041	89,546	126,341	123,354
15,000 - 17,499	74,644	91,916	156,839	165,013	114,799
12,500 - 14,999	165,459	165,645	184,397	132,386	103,241
10,000 - 12,499	227,101	223,981	134,725	90,854	68,223
7,500 - 9,999	156,541	96,693	98,704	77,868	55,231
5,000 - 7,499	84,671	66,874	25,331	10,296	4,692
Under 5,000	10,125	8,398	9,226	4,887	5,861
Totals	1,064,644	1,050,548	1,059,431	1,032,299	1,027,909

*Location of median from Table IV-2.

Underscored a.d.a. indicates the range containing the 50th percentile of students.

TABLE VI-6

Distribution of Units of Average Daily Attendance
in High School Districts
by Assessed Valuation

Modified assessed valuation per unit of a.d.a.	Units of A.D.A. per Year				
	1971-72	1972-73	1973-74	1974-75	1975-76
$ 200,000 and over	-	-	-	1,014	1,045
150,000 - 199,999	948	-	1,082	837	938
140,000 - 149,999	-	993	959	183	404
130,000 - 139,999	196	198	194	929	968
120,000 - 129,999	1,328	1,097	238	-	706
110,000 - 119,999	334	604	-	1,805	1,059
100,000 - 109,999	201	203	627	745	17,429
95,000 - 99,999	-	366	1,036	1,574	8,361
90,000 - 94,999	745	-	796	1,281	13,247
85,000 - 89,999	1,421	2,895	4,649	27,071	5,115
80,000 - 84,999	2,079	2,211	18,247	3,621	1,271
75,000 - 79,999	237	12,997	7,852	12,475	7,844
70,000 - 74,999	1,074	10,900	18,908	8,392	10,846
65,000 - 69,999	22,217	8,542	4,873	16,933	15,544
60,000 - 64,999	10,286	13,110	5,737	12,041	19,761
55,000 - 59,999	15,990	25,771	20,415	16,741	67,471*
50,000 - 54,999	19,980	22,097	29,468	65,763*	50,443
45,000 - 49,999	45,505	20,153	25,537*	71,703	41,275
40,000 - 44,999	23,586*	64,077*	84,580	46,816	96,044
35,000 - 39,999	-	124,464	101,072	84,131	61,150
30,000 - 34,999	93,125	78,469	100,613	64,154	71,307
25,000 - 29,999	174,627	49,278	45,627	41,463	-
20,000 - 24,999	49,756	31,348	9,369	9,542	10,374
15,000 - 19,999	-	831	735	674	-
10,000 - 14,999	875	-	-	-	-
Under 10,000	-	-	-	-	-
Totals	464,510	470,604	482,614	489,888	502,602

*Location of median from Table VI-3.

Underscored a.d.a. indicates the range containing the 50th percentile of students.

TABLE VI-7

Distribution of Units of Average Daily Attendance
in Unified School Districts
by Assessed Valuation

Modified assessed valuation per unit of a.d.a.	Units of A.D.A. per Year				
	1971-72	1972-73	1973-74	1974-75	1975-76
$ 75,000 and over	797	693	1,242	1,968	4,995
65,000 - 74,999	-	236	540	8,852	9,933
55,000 - 64,999	260	7,721	8,532	4,241	5,668
45,000 - 54,999	11,507	6,501	9,560	12,399	91,155
35,000 - 44,999	21,016	26,238	99,719	114,338	70,194
33,000 - 34,999	5,891	82,044	11,092	26,465	2,215
31,000 - 32,999	85,575	13,297	24,469	13,805	42,066
29,000 - 30,999	14,337	16,391	-	5,948	21,201
27,000 - 28,999	19,126	9,675	32,201	40,572	12,211
25,000 - 26,999	18,763	11,693	5,296	32,198	113,165
23,000 - 24,999	15,549	39,428	65,131	110,932	89,201
21,000 - 22,999	18,103	71,749	79,773	72,083	51,844
19,000 - 20,999	88,870	105,800	112,663	125,120	362,635
17,000 - 18,999	140,190	168,349	152,748	294,995	899,632*
15,000 - 16,999	153,407	126,151	981,185*	897,388*	153,506
13,000 - 14,999	540,253*	999,889*	269,359	381,253	313,981
11,000 - 12,999	322,582	285,791	299,422	267,786	289,665
9,000 - 10,999	299,388	377,116	407,145	314,733	332,394
7,000 - 8,999	495,495	396,539	339,484	243,102	194,587
5,000 - 6,999	359,393	230,395	123,958	99,474	28,767
Under 5,000	9,892	9,626	3,226	2,999	2,710
Totals	3,020,394	2,985,322	3,026,745	3,070,651	3,091,725

*Location of median from Table VI-4.

Underscored a.d.a. indicates the range containing the 50th percentile of students.

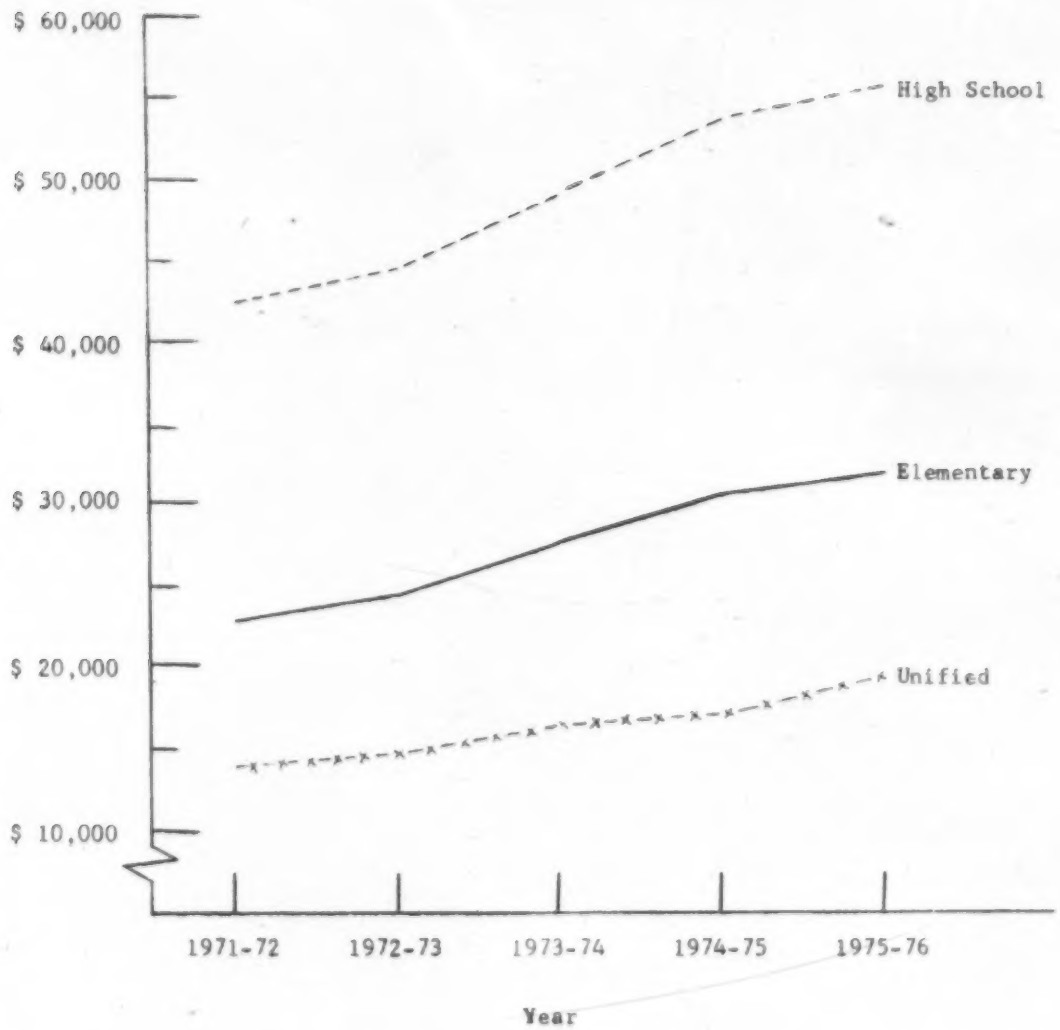

Fig. VI-1. Median modified assessed valuation per unit of average daily attendance.

LR76-13 DE10600 3-77 300